

FUND STATUS

FY 2018/19

As of June 30th



Enhance the quality of life in the City by
delivering public services in a knowledgeable,
responsive and financially responsible manner.

Explanation of Tables and Charts

Quarterly Financial Report Note

Remaining budget associated with multi-year projects from the previous fiscal year has been allocated in the appropriate Funds. Enterprise and Capital Funds may have Expenditure budget amounts included in Contingency that will be transferred to Operating budget amounts through upcoming budget revisions. One should remember that the budget is not static and as such the budget may change significantly from report to report.

Budget Status

The Budget Status table contains actual numbers for the current year. The “Current Approved Budget” is the original budget plus any budget revisions / amendments that have occurred during the fiscal year. Actual year to date expenses and expenses that have occurred during the current month are shown under Expenses. Those numbers are also shown as a percentage of the current approved budget. The “Total Expenses to Date” reflects actual expenses at the close of the month plus the percentage of the budget that has been spent.

Total Actual vs Expected Expenditures by Month

The purpose of this graph is to compare current spending patterns with the pattern of previous years. Trends in total spending patterns will be evident. One can expect to see actual spending above this “expected” line in individual months but over the course of the year those variances should cancel one another out. The Expected line assumes 100% of the budget will be spent.

Actual vs Expected Personnel & Operating Expenditures by Month

This graph compares current spending using the pattern of spending from previous years and provides greater detail. Specifically, both the expected and actual expenditures are shown for labor (that is, salary & benefits) and non-personnel costs. The “Expected Salaries & Wages” plot assumes spending will occur as it has in recent prior years. As a budget monitoring tool, in most instances this graph should reflect consistent spending patterns and ideally the “Actual” bars should be near the “Expected” bars. Because the Expected is based on prior years’ spending pattern, the red Expected bars can assume less than or more than 100% of the budget will be spent.

Budget to Actual Comparison

The purpose of this chart is to compare spending in the current year against the approved budget. The “1/12 Budget” line is a presentation of the current approved budget divided into twelve equal allotments. The “Budget/Spending Pattern” uses prior year spending patterns to allocate the current approved budget over the years. Actual spending is also plotted. The last item on the chart is “Accumulated Savings”; this is the difference between actual spending and the budget allotment using **prior** spending patterns. As a budget monitoring tool, this line will be positive and negative at times but should be close to zero at year-end. *(Please note that the budget allotment uses prior spending patterns, including years when departments overspent and underspent. As a result, there may be some Departments where this line is below \$0, even though current year expenditures are within budget.)*

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General Fund Revenues Narrative

As of June 30, 2019

Revenue Overview

The City of Orlando's General Fund revenue budget is \$489M for FY18/19. Through June, the City brought in \$426M, which represents 87.3% of the total. Last year at this point, we had collected a slightly lower percentage (82.2%) of the revenue budget. We expect General Fund Revenue to exceed the budget.

Property Taxes

Property Taxes are the single largest revenue source. Through June, property tax revenue collections are \$192.4M. This is 97.1% of the budget for FY18/19, a rate slightly below last year. We expect property tax collections to fall just below budgeted number, at approximately 99% of budget. If accurate, that means a shortfall of almost \$2M.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and various fees. While Fire Fees are below estimates, Police fees has been compensating. The year-to-date Charges for Services total revenue of \$39.8M, or 80.3% of budget, is slightly ahead of where we would expect them at this point.

Fines and Forfeitures

As of the end of June we have collected revenue of \$3.3M. Collections from red light citations are ahead of expectations. Other traffic-related fines are already twice their budget for the year.

Franchise Fees and Intergovernmental Revenue

Franchise Fees collected to date, \$23.6M, are 74.3% of the annual budget. This is consistent with prior years. The \$60M of Intergovernmental Revenue collected represents 71.2% of its revenue budget. Given the seasonality of these revenues, this is consistent with expectations. We probably will end slightly ahead of budget.

Licenses and Permits

The Local Business Tax collections-to-date are \$9.4M, compared to a budget of \$9.1M. Permit revenue, \$5.1M to date, is 93.2% of budget. At the current rate, this group of revenues should exceed the budget.

Sales and Use Taxes

For this revenue group, 81.1% of \$56.9M budget (or \$46.2M) has been collected through June. Communications Services Tax is stronger than expected. CST should exceed budget by an additional \$1M. Sales Tax should exceed the budget by at least \$2M. In sum, the year-to-date revenue is ahead of expectations and the prior year.

Other Revenue

The combined Other Revenue has already exceeded the annual budget. Interest earnings are strong but market volatility may affect this. Miscellaneous Revenue is also strong driven by Police Extra Duty.

Budget to Actual Comparison - General Fund Revenues

as of June 30, 2019

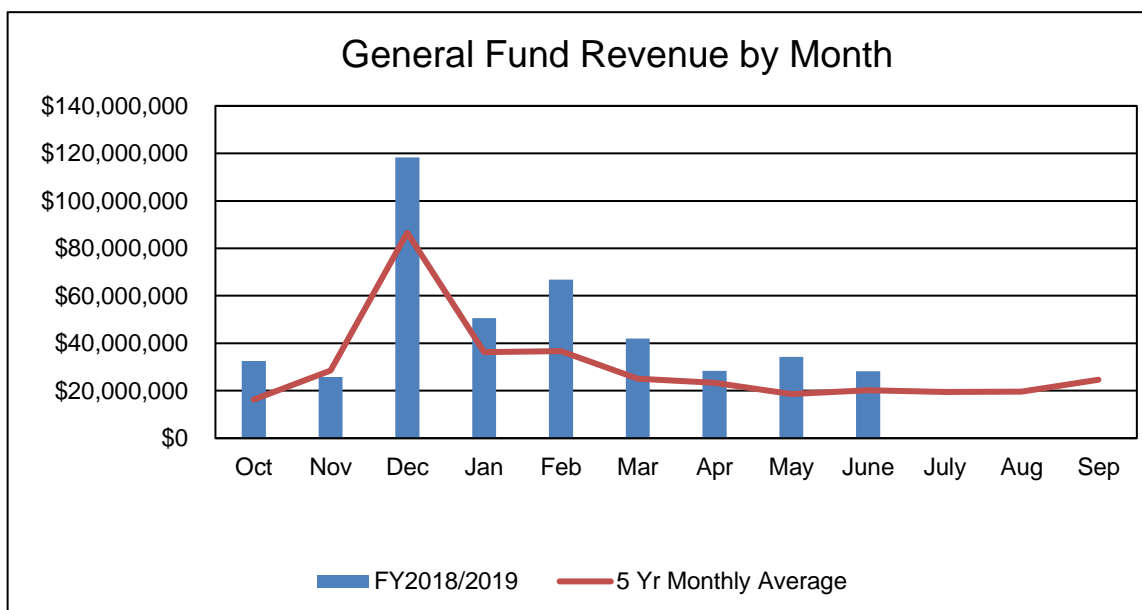
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 75.00%	FY17/18 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 198,215,309	\$ 192,388,336	\$ 5,826,973	97.1%	97.8%
Property Taxes	198,215,309	192,388,336	5,826,973	97.1%	97.8%
Charges for Services					
User Charges and Fees	34,977,316	27,301,395	7,675,921	78.1%	71.7%
Fire Related Fees	8,752,986	6,282,250	2,470,736	71.8%	81.4%
Police Related Fees	3,070,402	3,764,879	(694,477)	122.6%	83.3%
Recreation and Culture Fees	2,724,750	2,416,533	308,217	88.7%	77.8%
Charges for Services	49,525,454	39,765,057	9,760,397	80.3%	73.1%
Fines and Forfeitures					
Traffic Related Fines	320,000	673,818	(353,818)	210.6%	49.5%
Red Light Citations	3,000,000	2,594,253	405,747	86.5%	76.5%
Fines and Forfeitures	3,320,000	3,268,071	51,929	98.4%	73.9%
Franchise Fees					
Franchise Fees	31,805,000	23,616,900	8,188,100	74.3%	72.0%
Franchise Fees	31,805,000	23,616,900	8,188,100	74.3%	72.0%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	63,975,000	47,521,620	16,453,380	74.3%	75.0%
Grant Revenue (2)	1,433,344	1,507,371	(74,027)	105.2%	142.1%
Insurance Premium Taxes (3)	4,100,000	-	4,100,000	0.0%	0.0%
Jurisdictional Memorandums and Agreements	203,000	212,949	(9,949)	104.9%	124.1%
State Revenue Sharing	14,343,000	10,765,780	3,577,220	75.1%	68.6%
Intergovernmental Revenue	84,334,344	60,007,720	24,326,624	71.2%	70.4%
Licenses and Permits					
Local Business Taxes	9,115,000	9,356,002	(241,002)	102.6%	94.2%
Permits	5,540,000	5,164,516	375,484	93.2%	76.3%
Licenses and Permits	14,655,000	14,520,518	134,482	99.1%	87.0%
Sales and Use Taxes					
Communication Services Tax	13,500,000	10,453,288	3,046,712	77.4%	74.9%
State Sales Tax	43,400,000	35,720,823	7,679,177	82.3%	74.7%
Sales and Use Taxes	56,900,000	46,174,111	10,725,889	81.1%	74.8%
Operating Revenues Total	438,755,107	379,740,712	59,014,395	86.5%	83.8%

Budget to Actual Comparison - General Fund Revenues

as of June 30, 2019

<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Remaining Budget</u>	<u>% of Budget</u>	<u>FY17/18 % of Budget</u>
			s/b =	75.00%	
				75.00%	
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (4)	680,765	6,776,784	(6,096,019)	995.5%	5.0%
Other Miscellaneous Revenues	10,211,492	10,612,716	(401,224)	103.9%	74.0%
Special Assessments	-	34,081	(34,081)	N/A	0.0%
Other Revenues	<u>10,892,257</u>	<u>17,423,580</u>	<u>(6,531,323)</u>	160.0%	59.4%
Non-Operating Revenues Total	<u>10,892,257</u>	<u>17,423,580</u>	<u>\$ (6,531,323)</u>	160.0%	59.4%
Transfers In	39,292,230	29,594,161	9,698,069	75.3%	75.0%
Total Revenues	<u>488,939,594</u>	<u>426,758,453</u>	<u>\$62,181,141</u>	87.3%	82.2%
Project Encumbrances	69,248				
Funds Available for Expenditures	\$489,008,842	\$ 426,758,453	\$ 62,181,141	87.3%	

- 1) \$83.9M to be received from OUC between Franchise Fees & Dividend. Budgeted amounts reflect the split provided by OUC.
- 2) Grants received on a reimbursement basis. The single largest reimbursement is from FDOT which is received in June or July.
- 3) Insurance Premium Tax is due and collected late in the fiscal year.
- 4) Interest is recognized one month in arrears.



General Fund Expenditures Narrative

As of June 30, 2019

Expenditures Overview

The City of Orlando's expenditure budget totals \$488M for FY18/19. The budget includes \$5.4M in Contingency which has not been allocated to any needs as yet. Through June, the City has spent \$370.2M which represents 75.7% of the total. A spike in December reflected three pay periods and payments to CRAs, which were due with the annual property tax collections. Excess CRA revenues were returned to the City in January explaining the dip in expenditures that month. Three pay periods in June explain the slight bump in spending we see then.

Assuming current spending trends continue, we project to end the year with a modest surplus.

Office of Business & Financial Services (OBFS)

OBFS' year-to-date spending is below expectations. Through June, \$20.9M has been spent. This is 67.2% of the total expenditure budget for FY 18/19. The timing of certain payments has led to some unevenness in spending. We expect the Department to have a healthy unspent budget at year-end.

Economic Development (EDV)

The year-to-date expenditures of \$10.7M are 68.6% of the budget. EDV's spending is higher than prior years due to higher personnel costs. Still, it is well within budget. In April, the Department paid the annual contribution to the UCF Research Foundation. This \$810,000 expenditure spiked spending in April. We expect the Department to also end the year with a surplus.

Executive Offices (EXO)

Through June, almost \$19.5M of the budgeted \$27.4M has been spent. This is 71.1% of the budget. EXO spending is somewhat seasonal with higher spending early in the year related to payments to community partners. Given that, EXO spending is within expectations.

Families, Parks, and Recreation (FPR)

The Department has spent \$26.4M to date (or 76.9%) of its annual budget. We project that the Department will exceed its expenditure budget by as much as \$1M. While increased revenue from Department activities may mitigate budget pressure the resulting net deficit may be in the range of \$500,000.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget. Of the \$112.7M budget, \$85.2M has been spent through June. This represents 75.6% of the total. Both fire bargaining unit compensation and overtime are ahead of expectations. At the current rate of spending, the Department will exceed its budget.

Housing & Community Development (HSG)

The Department's General Fund expenditure budget is a modest \$1.2M. So far, \$360,340 has been spent (31.1%), which is below previous years-to-date's spending. Changes made last year to how we budget for HSG should result in more even spending over the course of the year. We believe this will improve the reliability of our projections. We expect the Department to end within budget.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$157.8M. Through June, 77.3% of the budget has been spent. There has been higher-than-expected spending related to additional extra-duty and an accrual for pension costs for the GOAA police unit. OPD has generated additional revenue directly related to the extra-duty costs. Given the direct relationship between extra duty spending and revenue, we are not currently concerned with the Department's spending pattern.

Public Works (PWK)

Through June, PWK has spent 61.2% of its \$11.8M budget. We believe PWK will end the year with a modest surplus.

Transportation Department (TRN)

Year-to-date TRN has spent 70.3% (or \$12M) of their \$17.0M budget. This is consistent with our expectations. The Department's spending is somewhat seasonal with higher spending early in the year related to SunRail debt service payments in October. There were two payments for street lighting processed in March, skewing that month's expenditures. We expect TRN will end the year with a surplus.

Nondepartmental (NDG)

Payments to various tax increment entities in December (and the rebates in January) skew spending in Nondepartmental to the first half of the year.

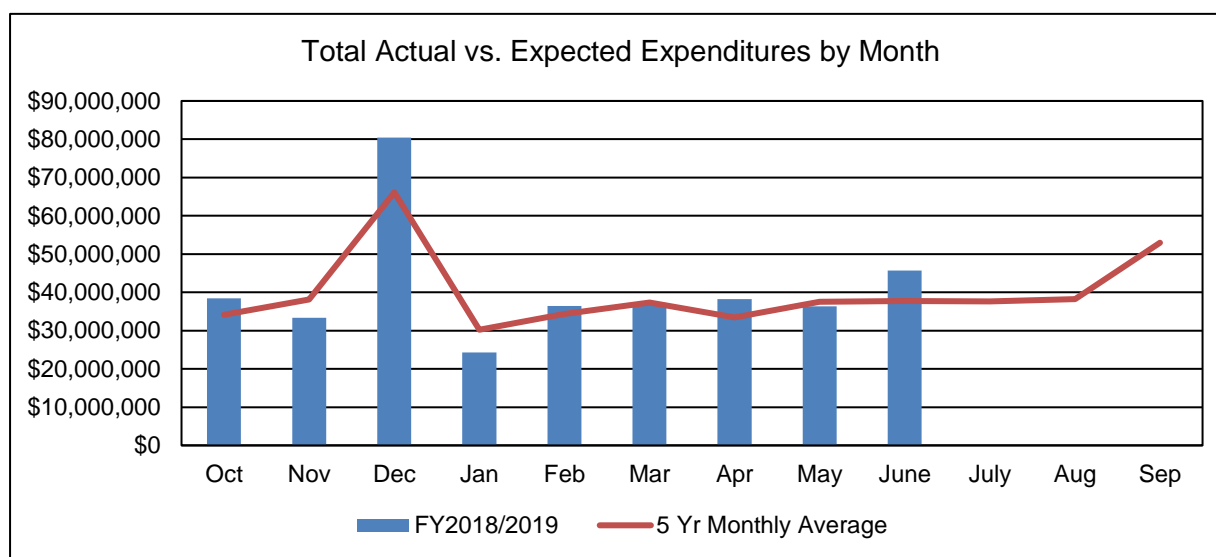
We have \$1.8M in unbudgeted Fire Pension costs recorded in Non-Departmental through June.

Contractual expenses of \$1.6M have already exceeded the budget (\$650k). Interest and Agent Fees are driving this.

General Fund

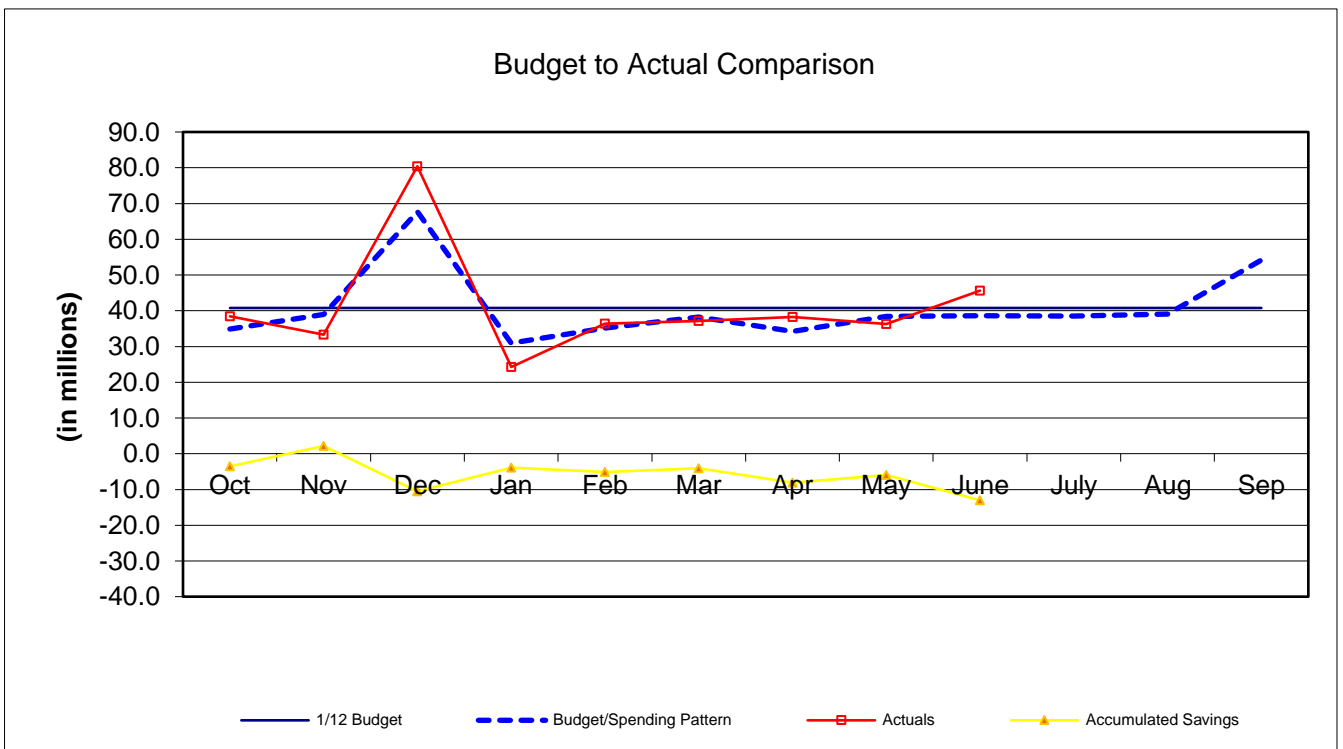
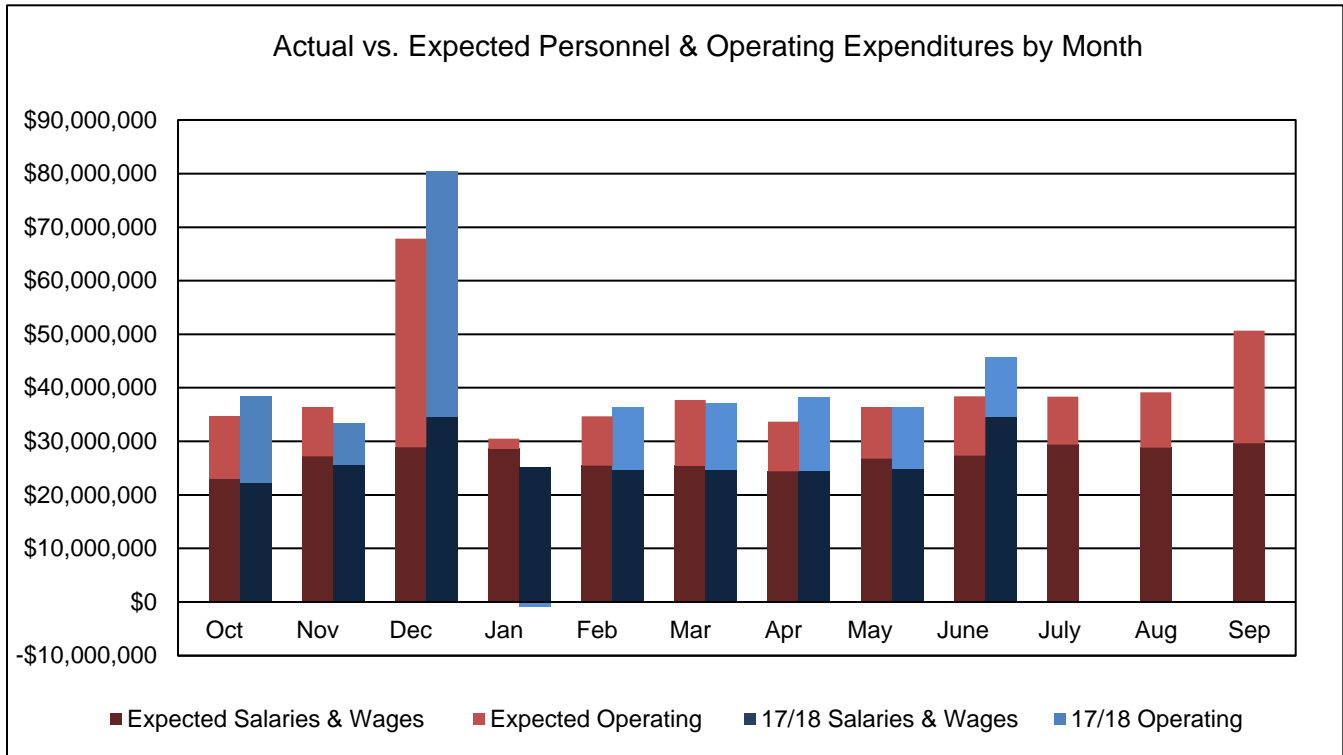
Budget Status as of June 30, 2019

Current Approved Budget			\$ 489,008,842	
Expenses:				
Year to Date (Prior Months)	\$ 324,534,348	66.4%		
Current Month	<u>45,668,118</u>	9.3%		
Total Expenses to Date (Target = 75.0%)			370,202,466	75.7%
Unexpended Balance			<u>\$ 118,806,376</u>	24.3%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY17/18 % of Budget
Personnel Expenses	319,231,867	241,063,182	78,168,685	75.5%	73.0%
Supplies	6,431,850	4,923,169	1,508,681	76.5%	75.0%
Contractual Services	28,443,330	19,421,043	9,022,287	68.3%	64.2%
Community Sponsored Activities	7,414,900	5,891,009	1,523,891	79.4%	77.0%
Other Operating Expenses	4,502,886	5,067,944	(565,058)	112.5%	72.1%
Travel	645,923	238,984	406,939	37.0%	43.4%
Utilities	12,611,149	8,989,268	3,621,881	71.3%	72.9%
Fleet and Facility Charges	24,914,677	19,303,947	5,610,730	77.5%	71.8%
Debt Service	18,690,483	14,895,925	3,794,558	79.7%	69.7%
Tax Increment Contributions	23,479,226	23,237,489	241,737	99.0%	99.5%
Cost Allocation Plan Fee	-	-	-	0.0%	0.0%
Capital Outlay	1,690,584	735,016	955,568	43.5%	62.5%
Contingency	5,530,143	-	5,530,143	0.0%	0.0%
Transfer Out	35,421,824	26,435,490	8,986,334	74.6%	35.2%
Total Expenses	489,008,842	370,202,466	118,806,376	75.7%	69.8%

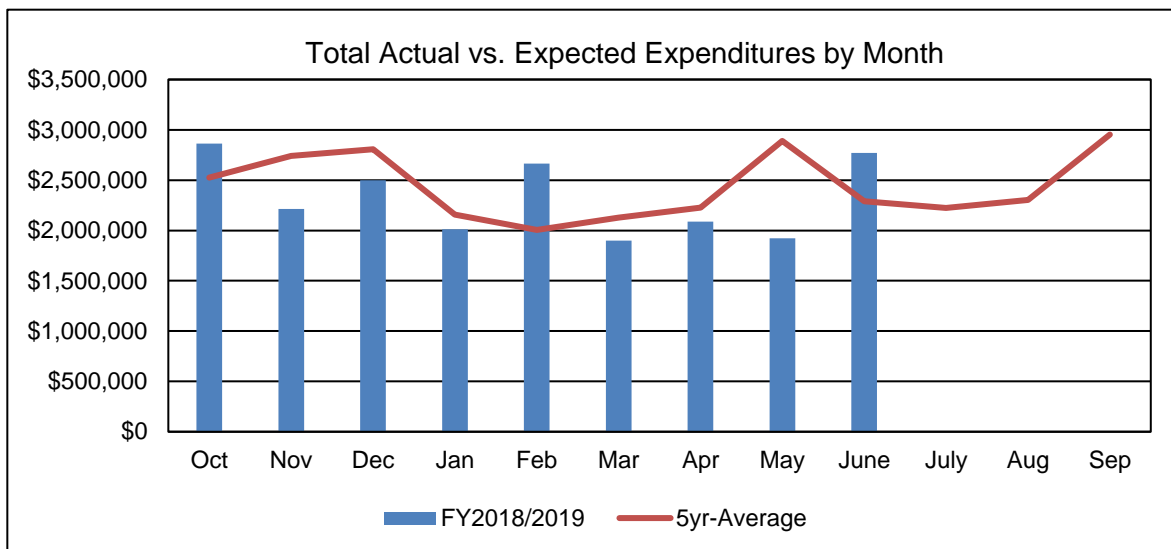
General Fund



Business and Financial Services

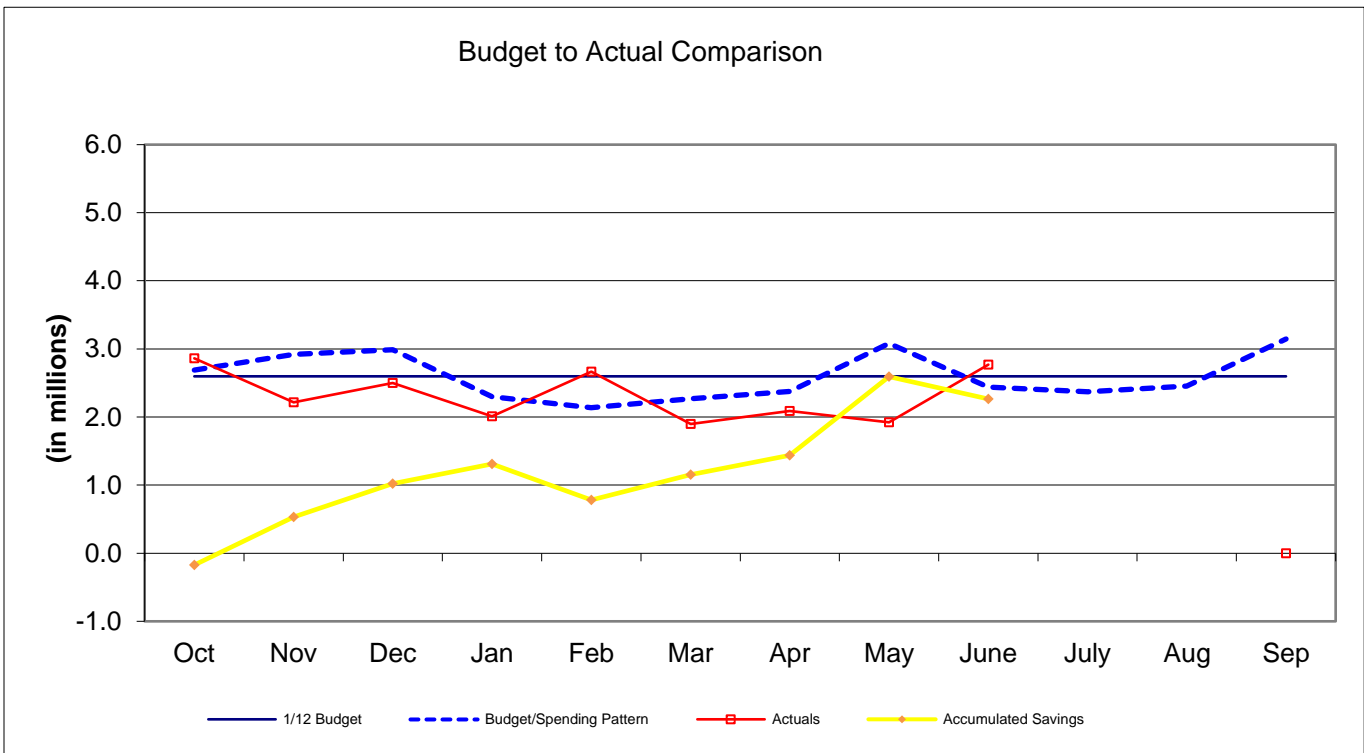
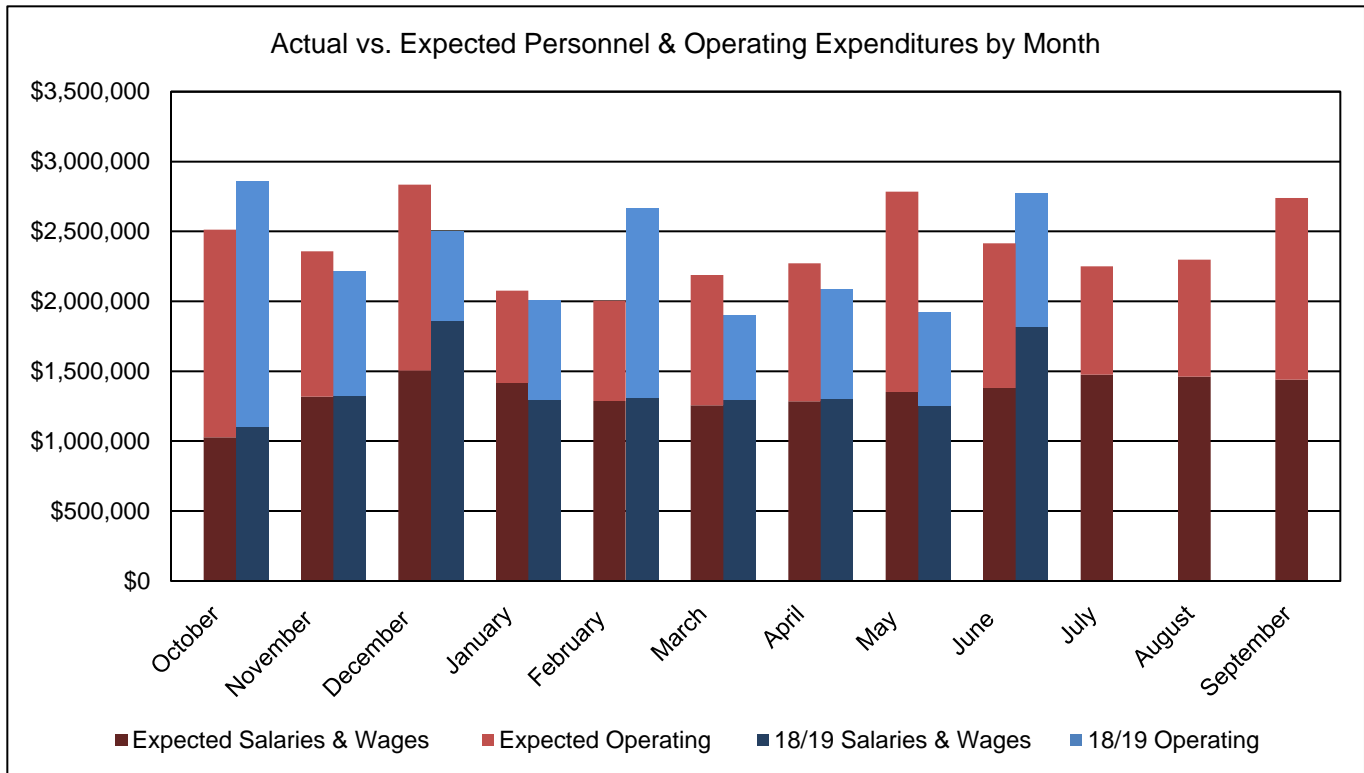
Budget Status as of June 30, 2019

Current Approved Budget	\$	31,160,262
Expenses:		
Year to Date (Prior Months)	\$	18,159,221 58.3%
Current Month		<u>2,769,997</u> 8.9%
Total Expenses to Date (Target = 75.0%)		20,929,218 67.2%
Unexpended Balance		<u>\$ 10,231,044</u> 32.8%



Note: The spike in May on the 5-year average trend line is due to a one-time transfer of \$3.25M to the capital fund in May, 2014. The funds transferred were proceeds from the sale of property.

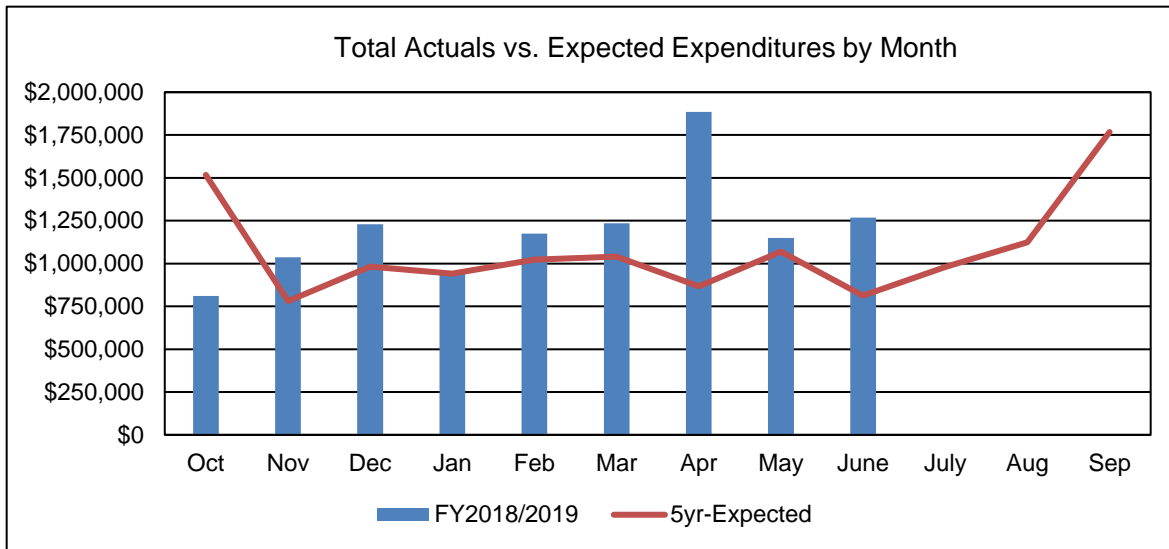
Business and Financial Services



Economic Development

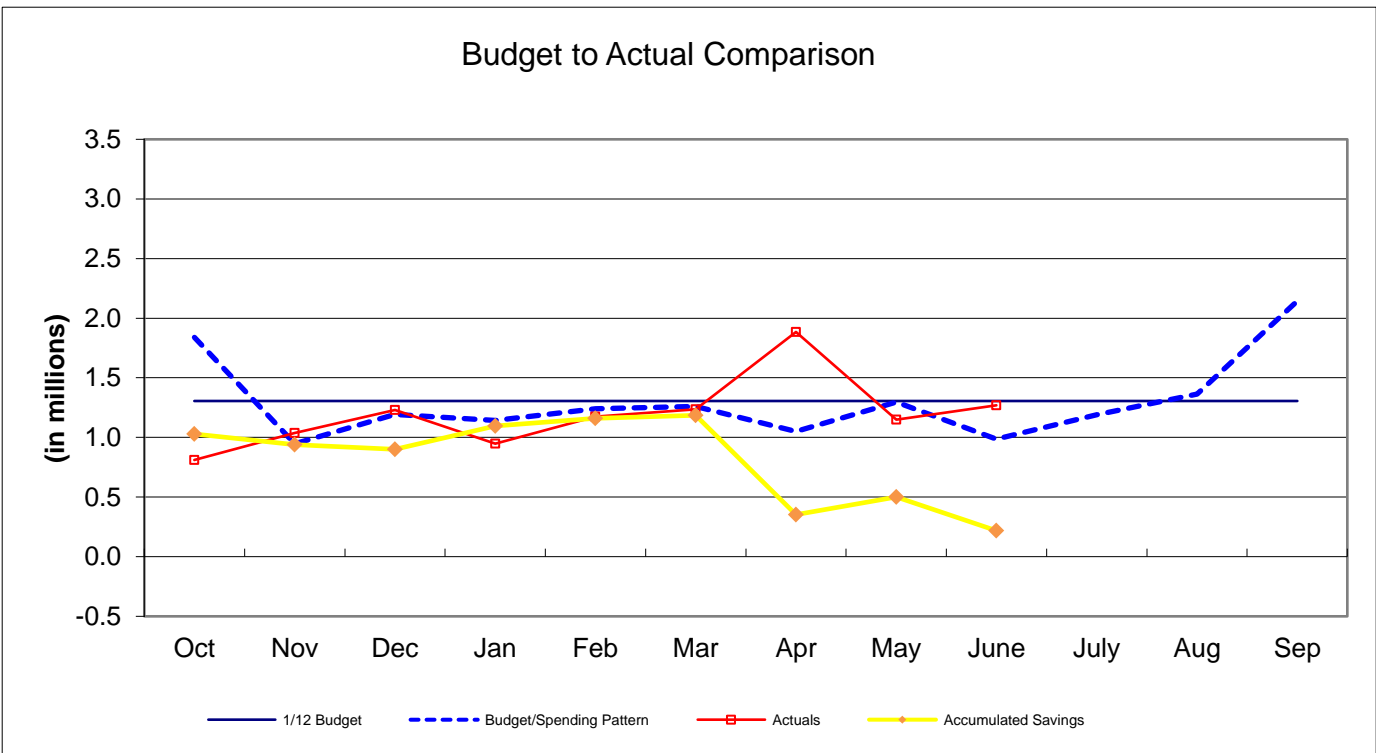
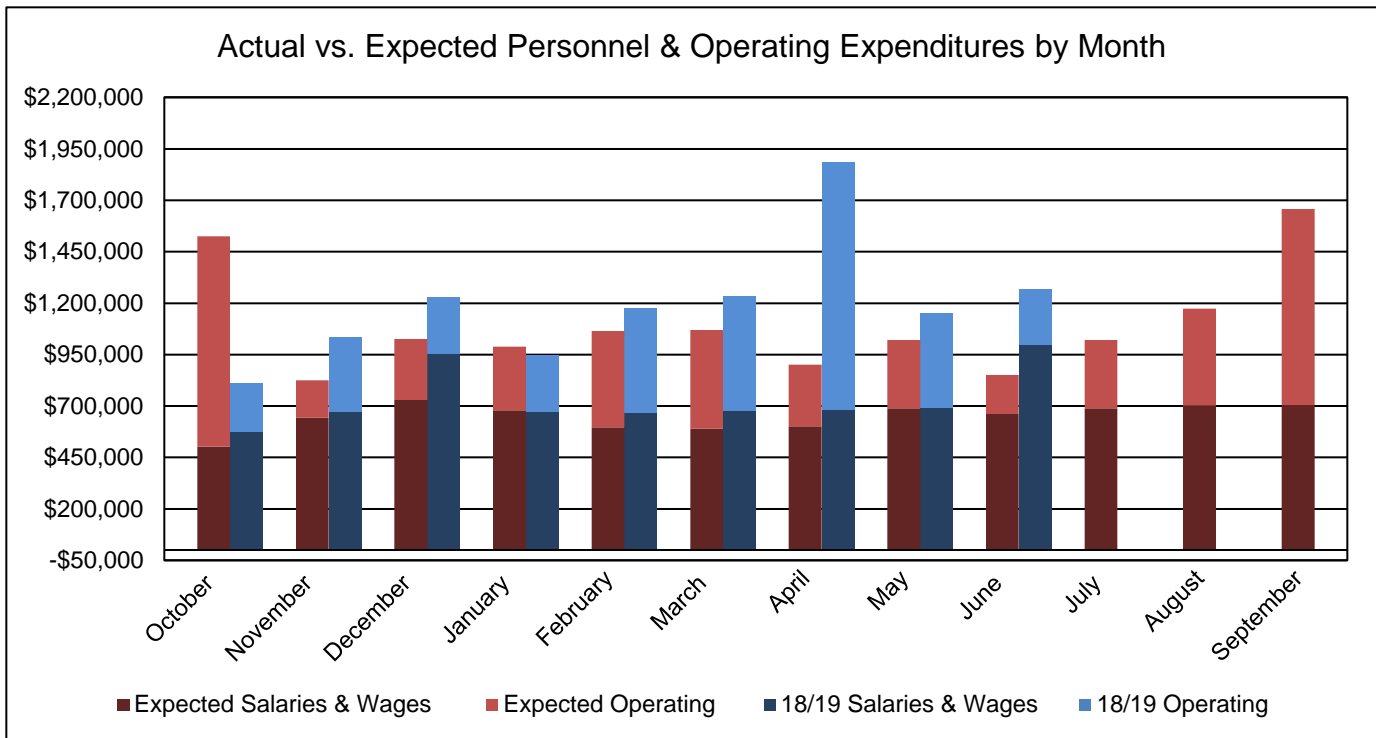
Budget Status as of June 30, 2019

Current Approved Budget			\$ 15,651,755	
Expenses:				
Year to Date (Prior Months)	\$	9,470,944	60.5%	
Current Month		<u>1,268,316</u>	8.1%	
Total Expenses to Date (Target = 75.0%)			10,739,260	68.6%
Unexpended Balance			<u>\$ 4,912,495</u>	31.4%



Note: The spike in red October Expected line and red bar on the next page is due to the FDOT Sun Rail debt service payments. Those payments are now made from the Transportation Department.

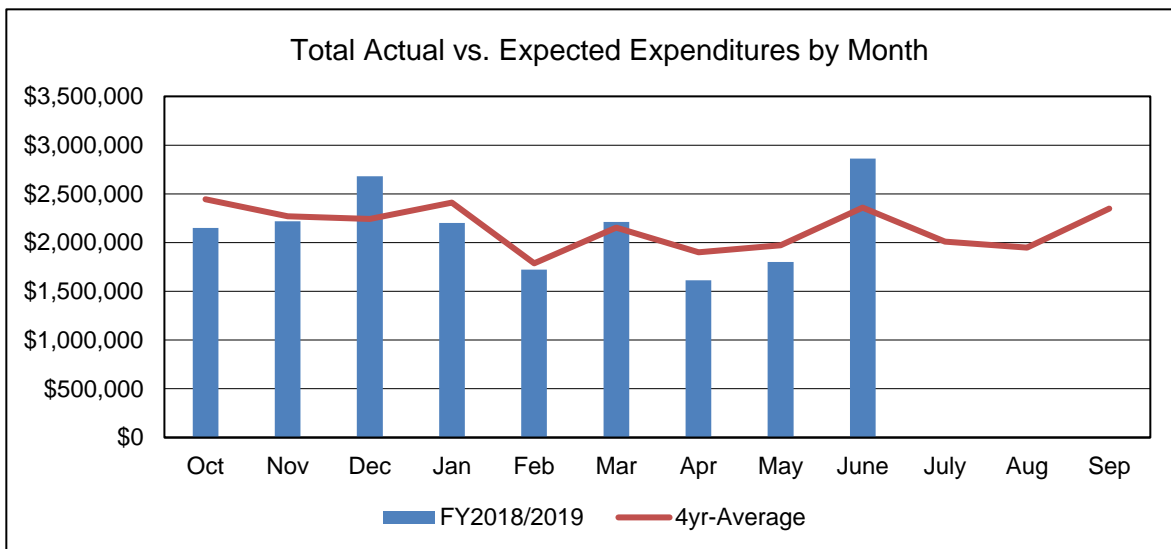
Economic Development



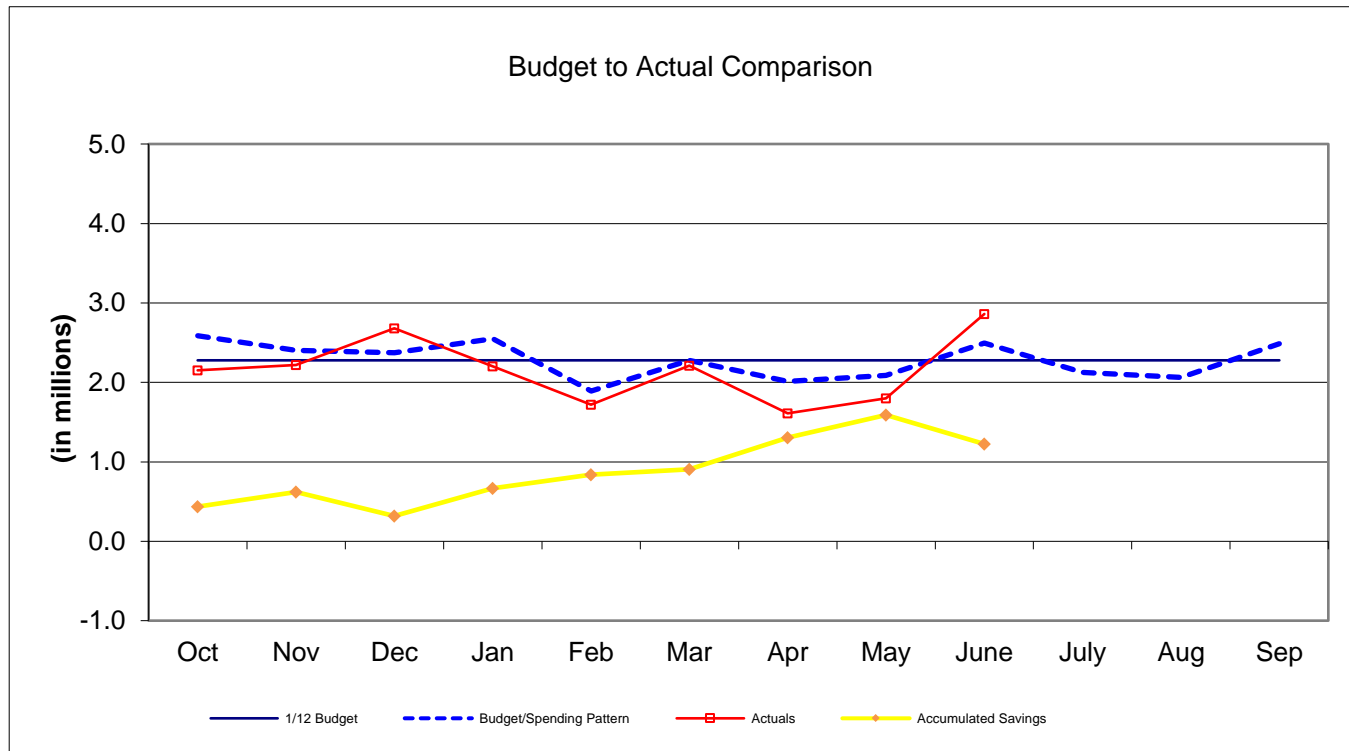
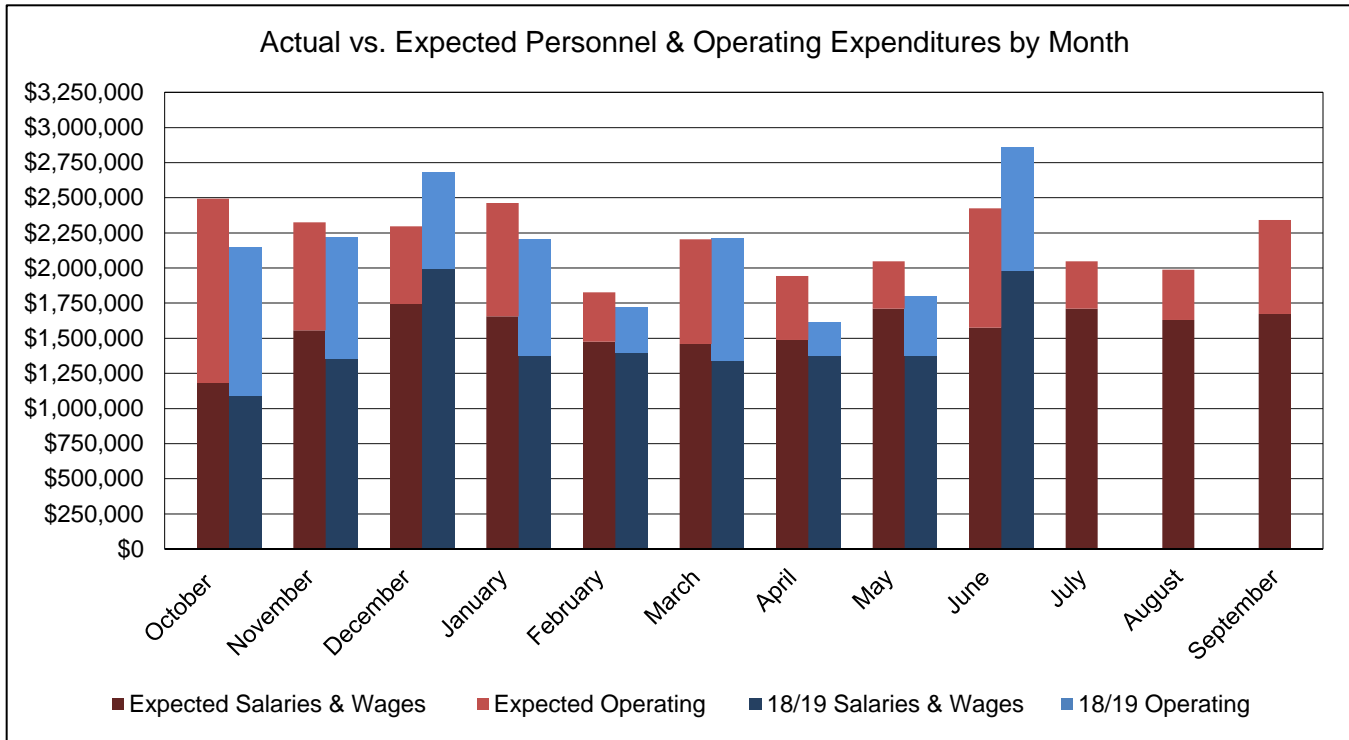
Executive Offices

Budget Status as of June 30, 2019

Current Approved Budget	\$	27,353,191
Expenses:		
Year to Date (Prior Months)	\$	16,593,843 60.7%
Current Month		<u>2,861,247</u> 10.6%
 Total Expenses to Date (Target=75.0%)		 19,455,090 71.1%
 Unexpended Balance	 \$	 <u>7,898,101</u> 28.9%



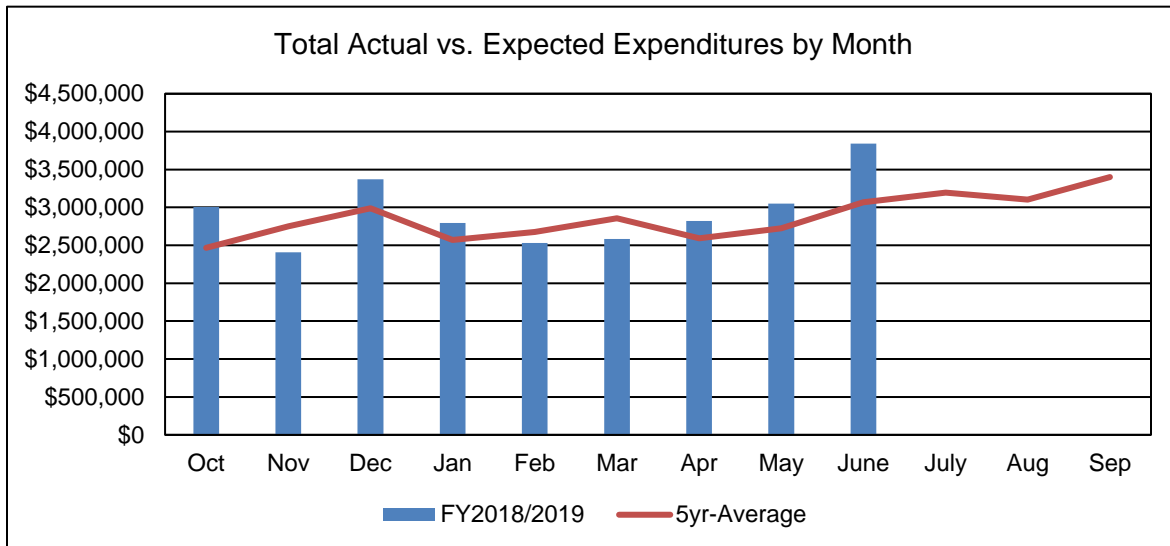
Executive Offices



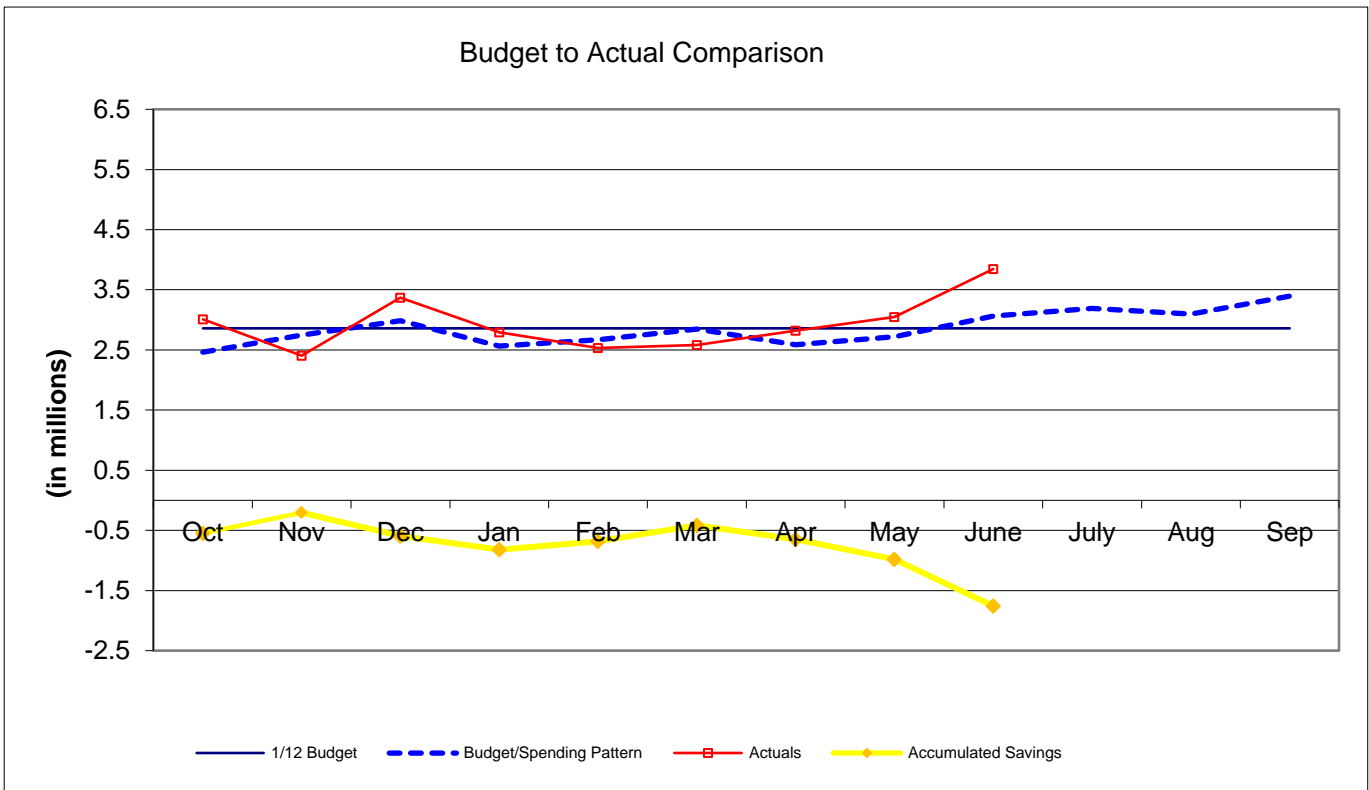
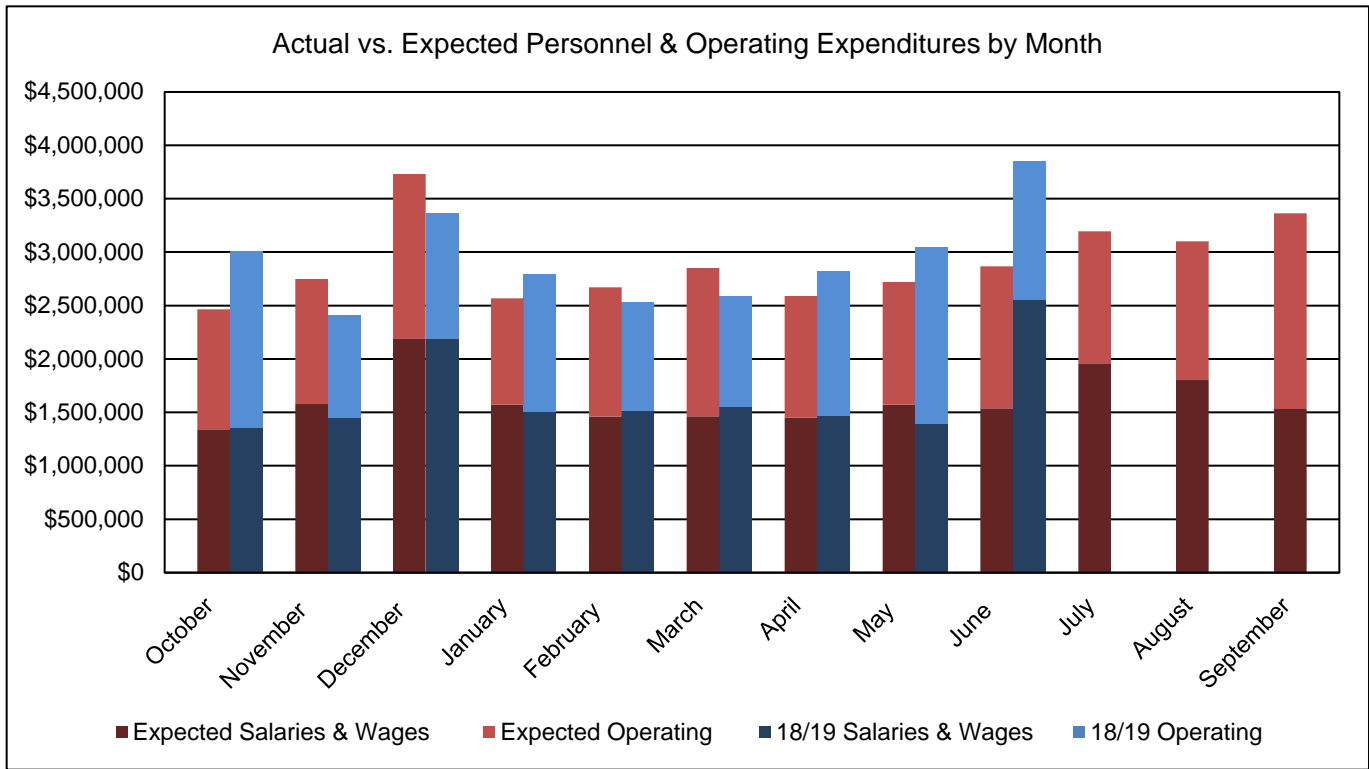
Families, Parks and Recreation Department

Budget Status as of June 30, 2019

Current Approved Budget	\$	34,340,472
Expenses:		
Year to Date (Prior Months)	\$	22,567,716 65.7%
Current Month		<u>3,844,035</u> 11.2%
 Total Expenses to Date (Target = 75.0%)		 26,411,750 76.9%
Unexpended Balance		 <u>\$ 7,928,722</u> 23.1%



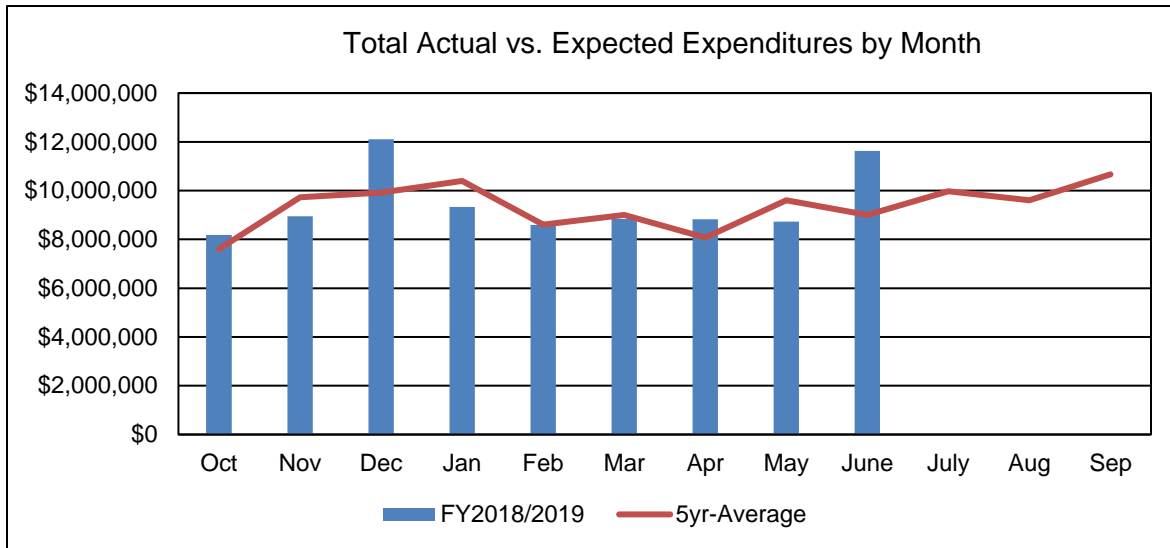
Families, Parks and Recreation Department



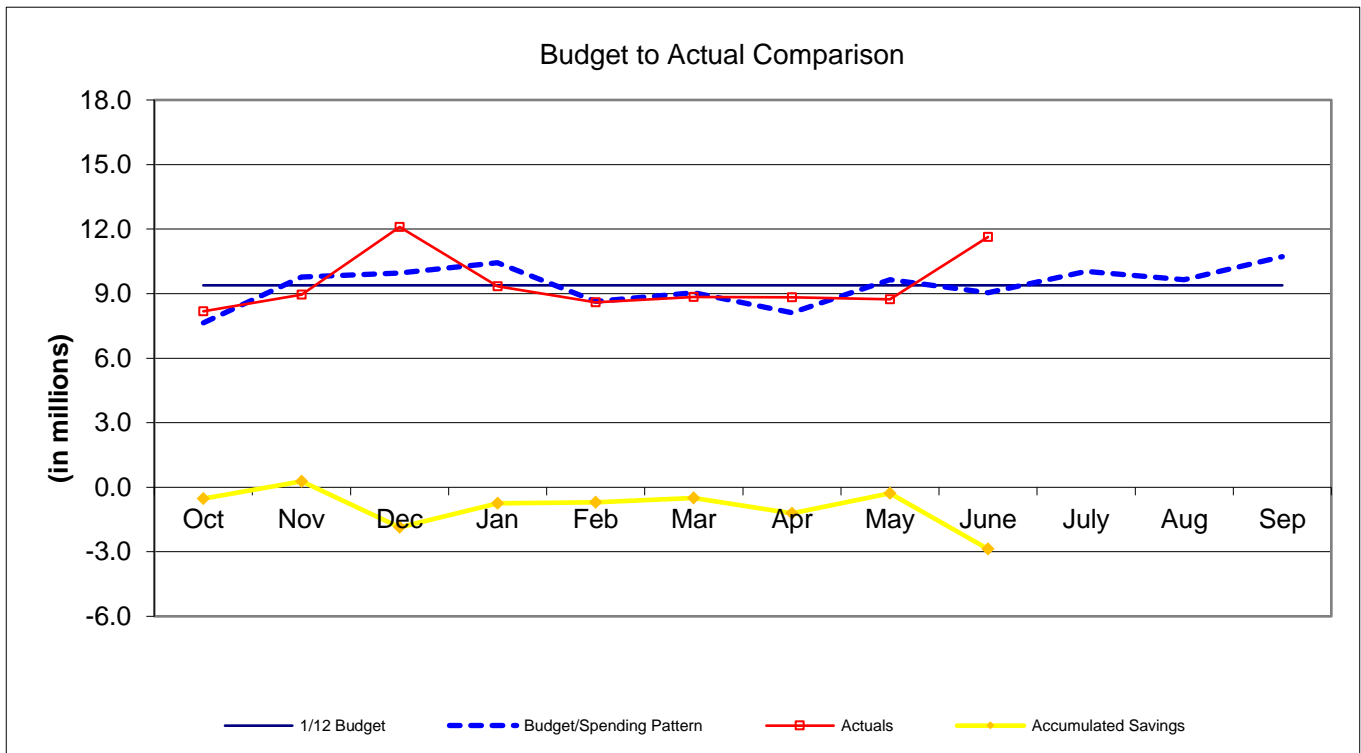
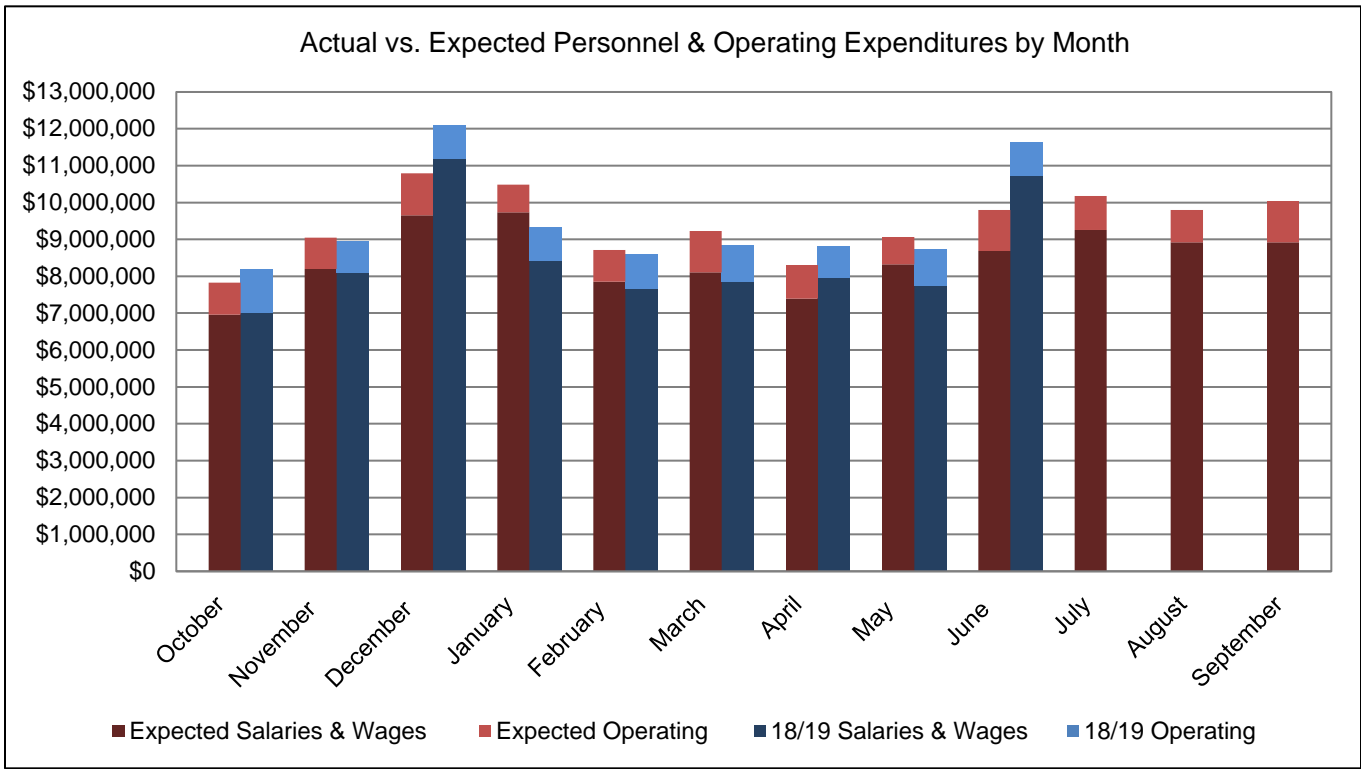
Fire Department

Budget Status as of June 30, 2019

Current Approved Budget		\$ 112,725,306
Expenses:		
Year to Date (Prior Months)	\$ 73,566,344	65.3%
Current Month	11,630,919	10.3%
 Total Expenses to Date (Target = 75.0%)	 85,197,263	 75.6%
 Unexpended Balance	 <u>\$ 27,528,043</u>	 24.4%



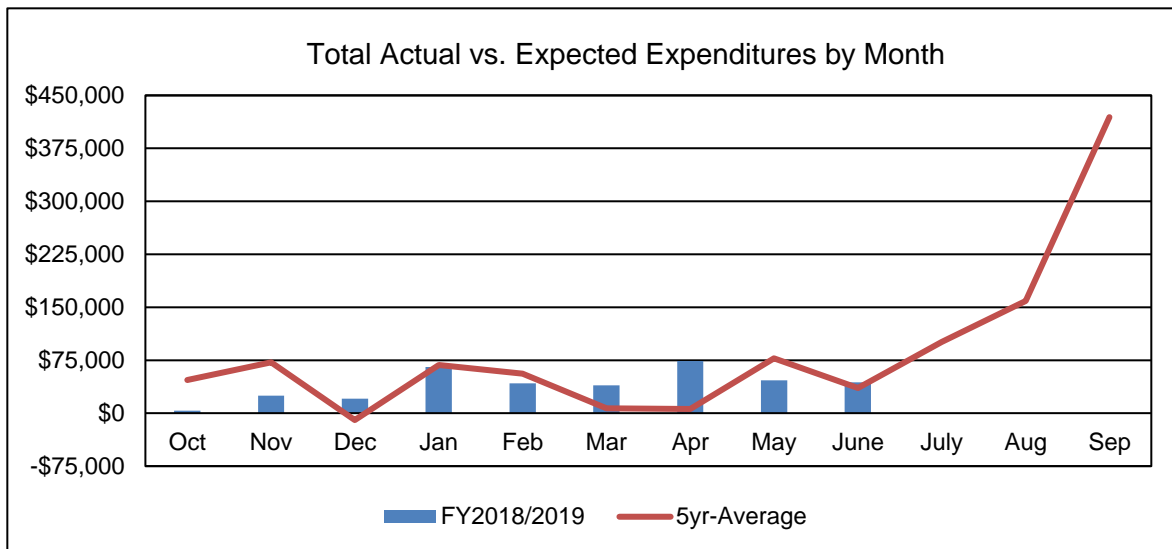
Fire Department



Housing & Community Development

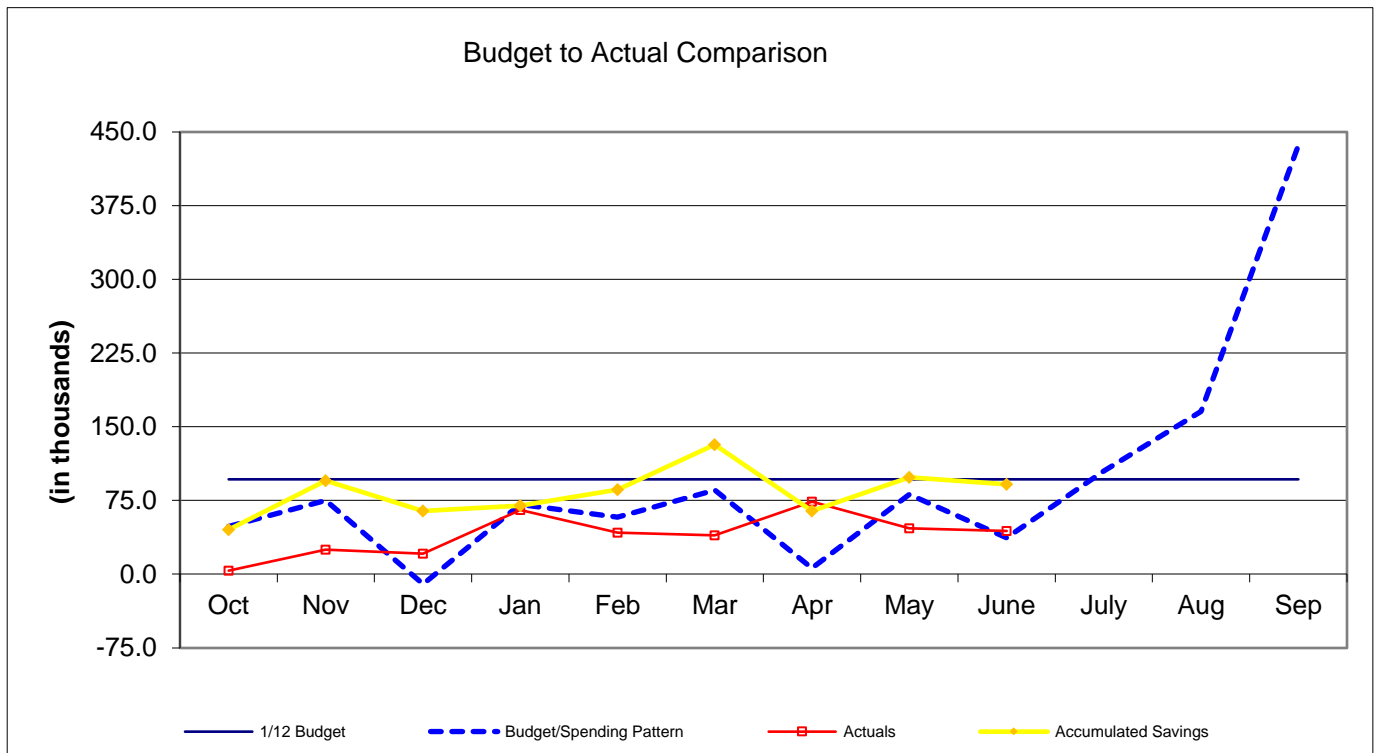
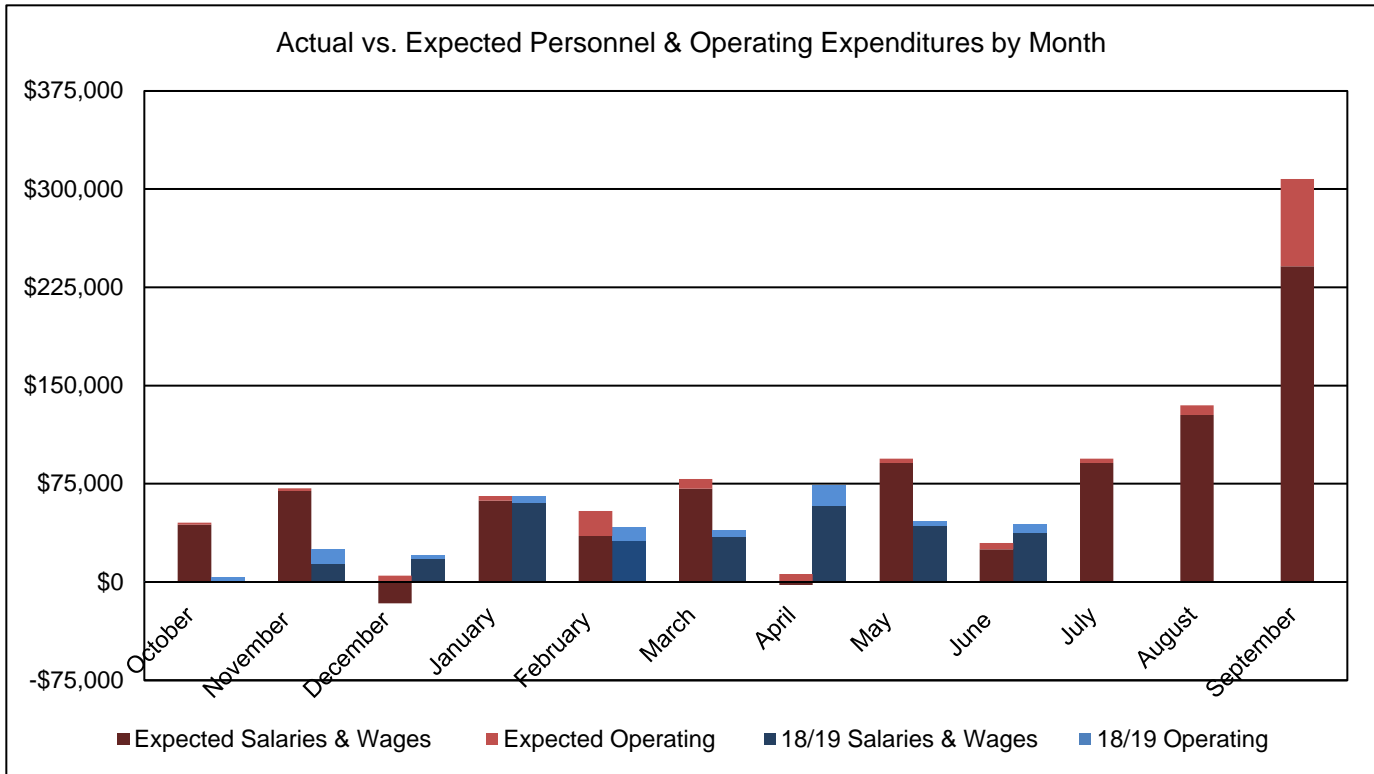
Budget Status as of June 30, 2019

Current Approved Budget		\$	1,158,435
Expenses:			
Year to Date (Prior Months)	\$	316,445	27.3%
Current Month		43,895	3.8%
Total Expenses to Date (Target = 75.0%)			360,340 31.1%
Unexpended Balance		\$	798,095 68.9%



Note: The red Expected line assumes charges in the current year will occur when they did in prior years. While this is true for the other City Departments, it is not the case for Housing as the Department has changed their approach to allocating costs to the General Fund. The new approach allows General Fund expenses at any given time to better reflect actual usage.

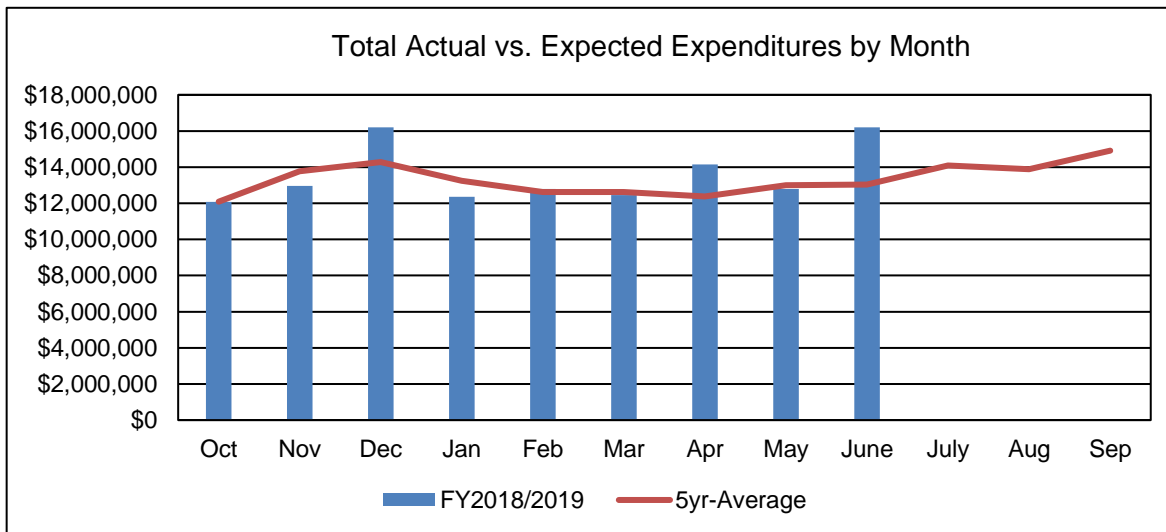
Housing & Community Development



Police Department

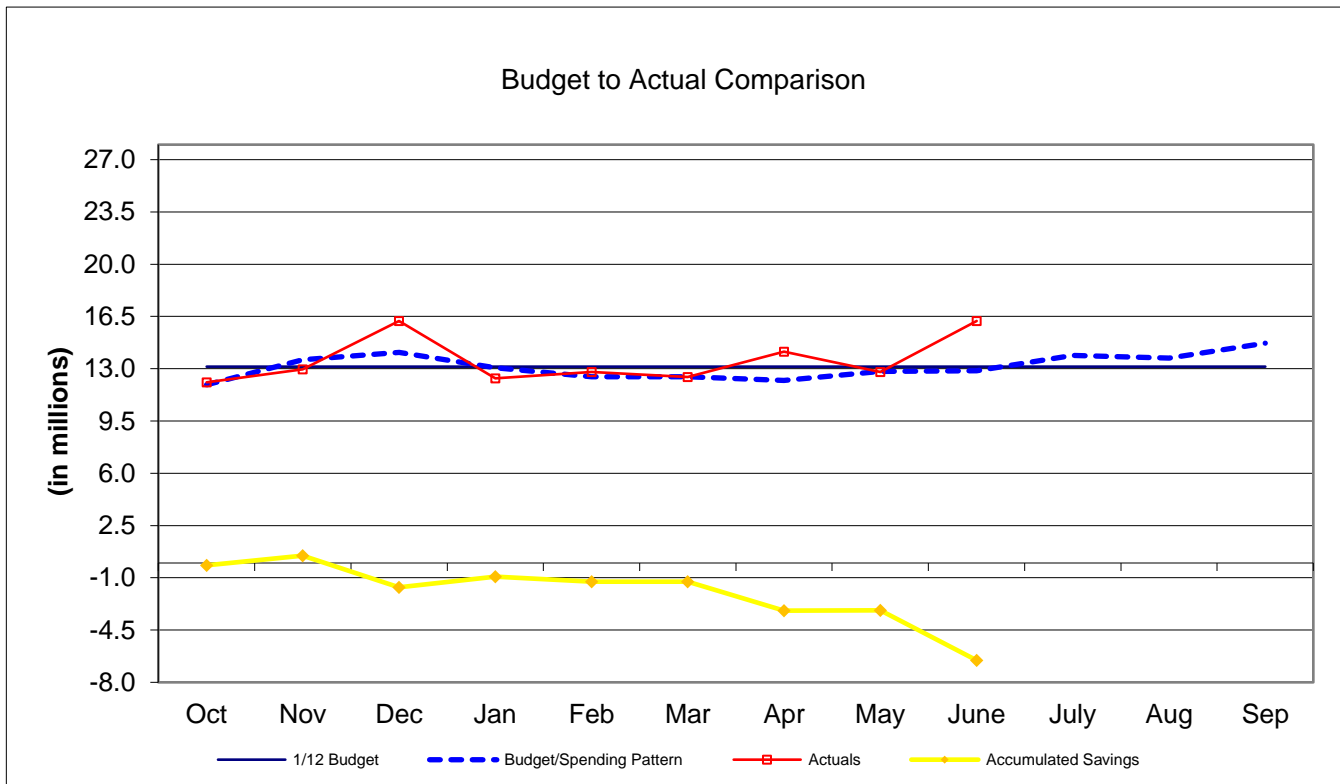
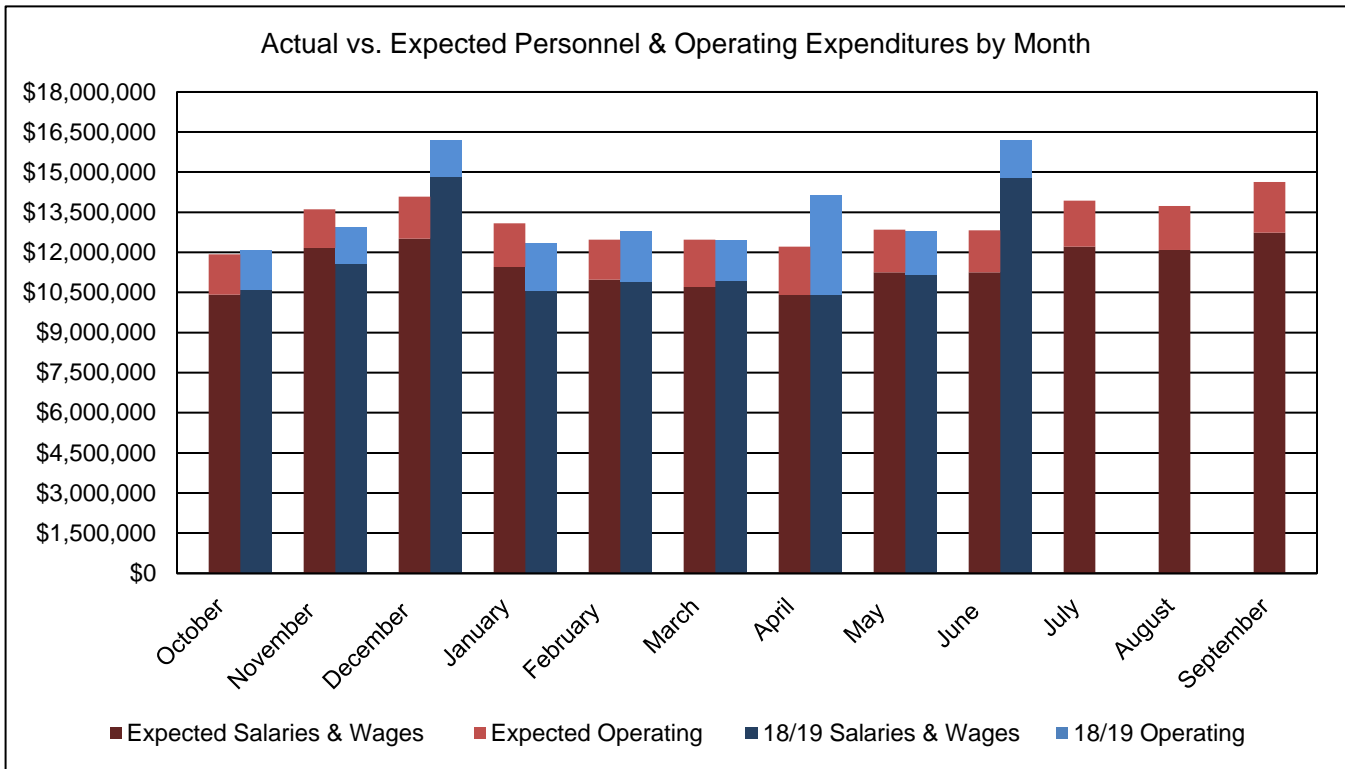
Budget Status as of June 30, 2019

Current Approved Budget	\$	157,780,548
Expenses:		
Year to Date (Prior Months)	\$	105,786,082 67.0%
Current Month		<u>16,204,065</u> 10.3%
Total Expenses to Date (Target = 75.0%)		121,990,147 77.3%
Unexpended Balance	\$	<u>35,790,401</u> 22.7%



* In April there was a one-time \$2.1M payment to GOAA for a pension true-up

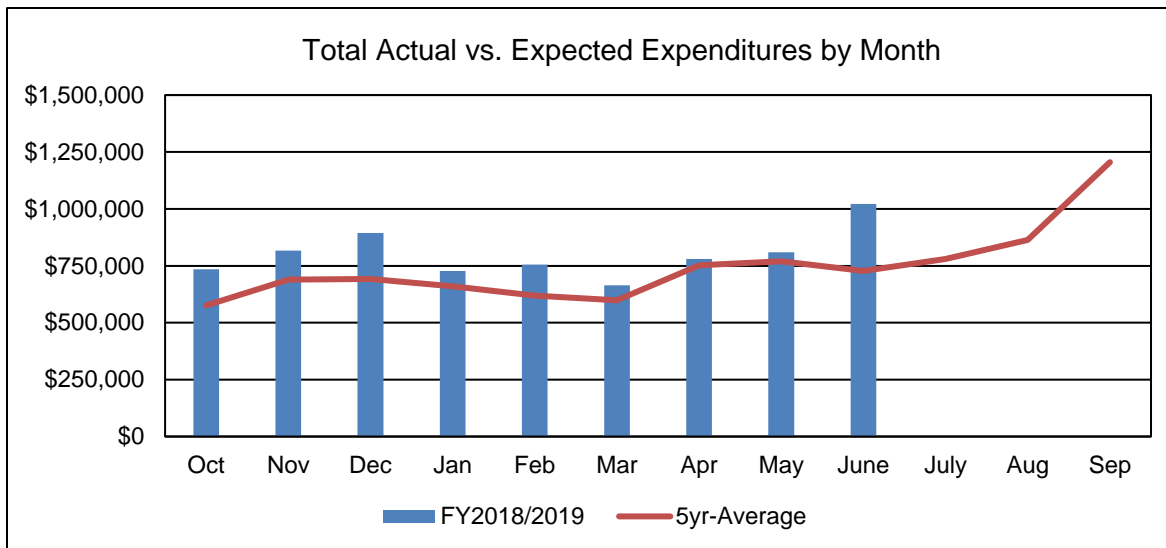
Police Department



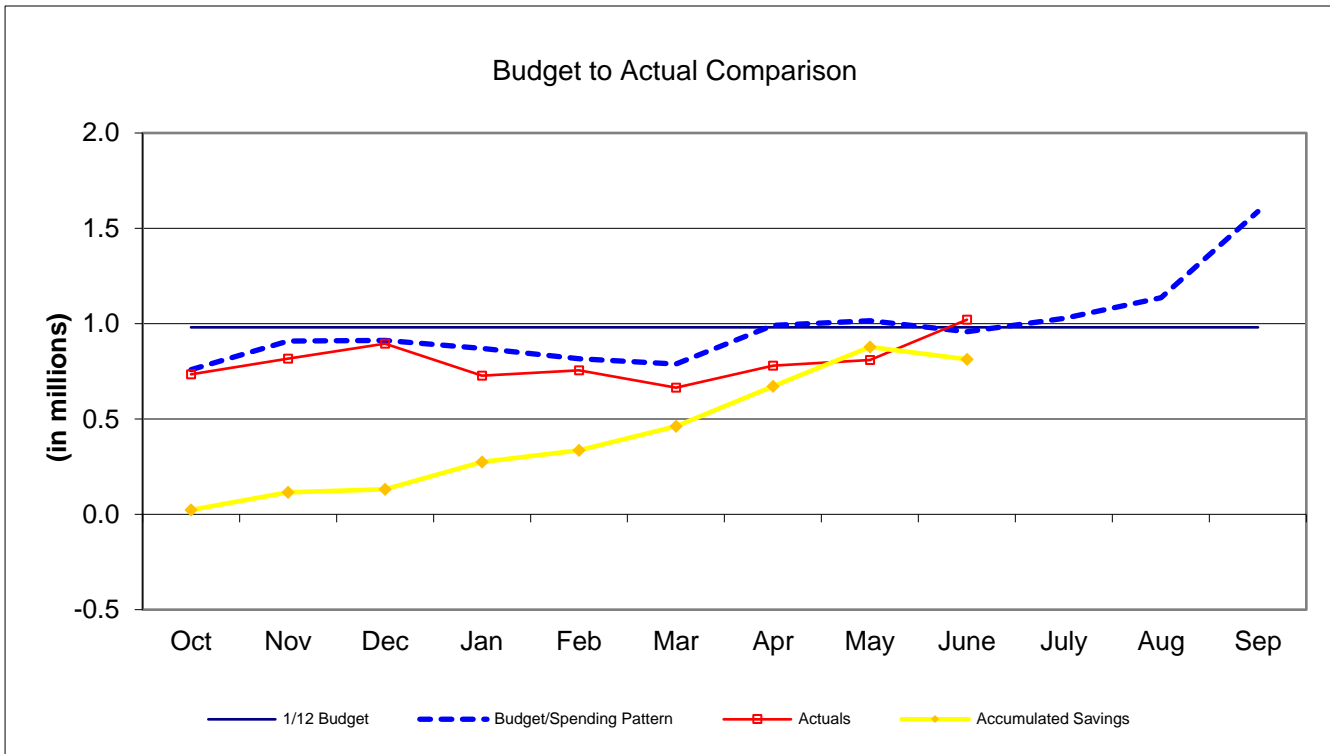
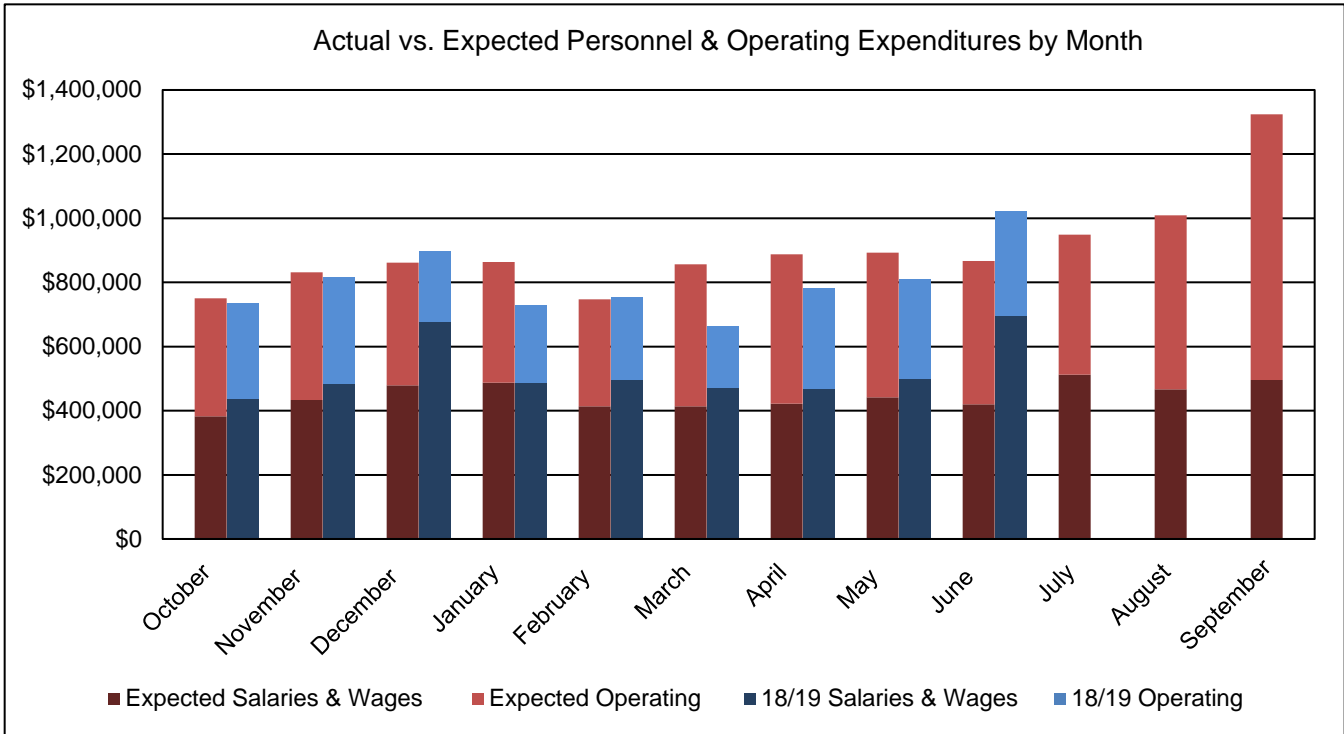
Public Works Department

Budget Status as of June 30, 2019

Current Approved Budget			\$ 11,769,097	
Expenses:				
Year to Date (Prior Months)	\$	6,182,253	52.5%	
Current Month		<u>1,021,100</u>	8.7%	
Total Expenses to Date (Target = 75.0%)			7,203,352	61.2%
Unexpended Balance			<u>\$ 4,565,745</u>	38.8%



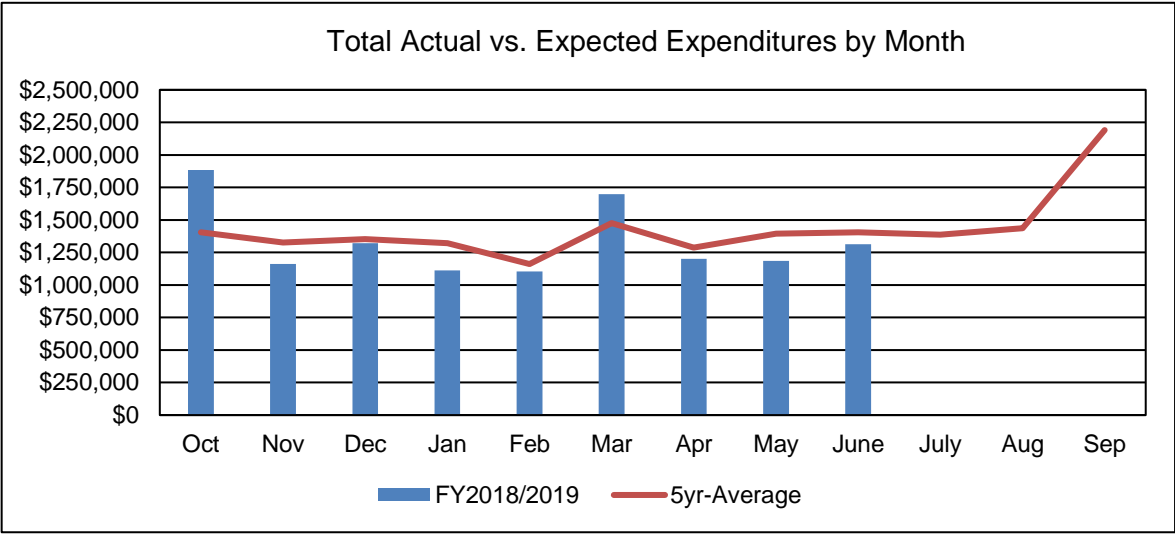
Public Works Department



Transportation Department

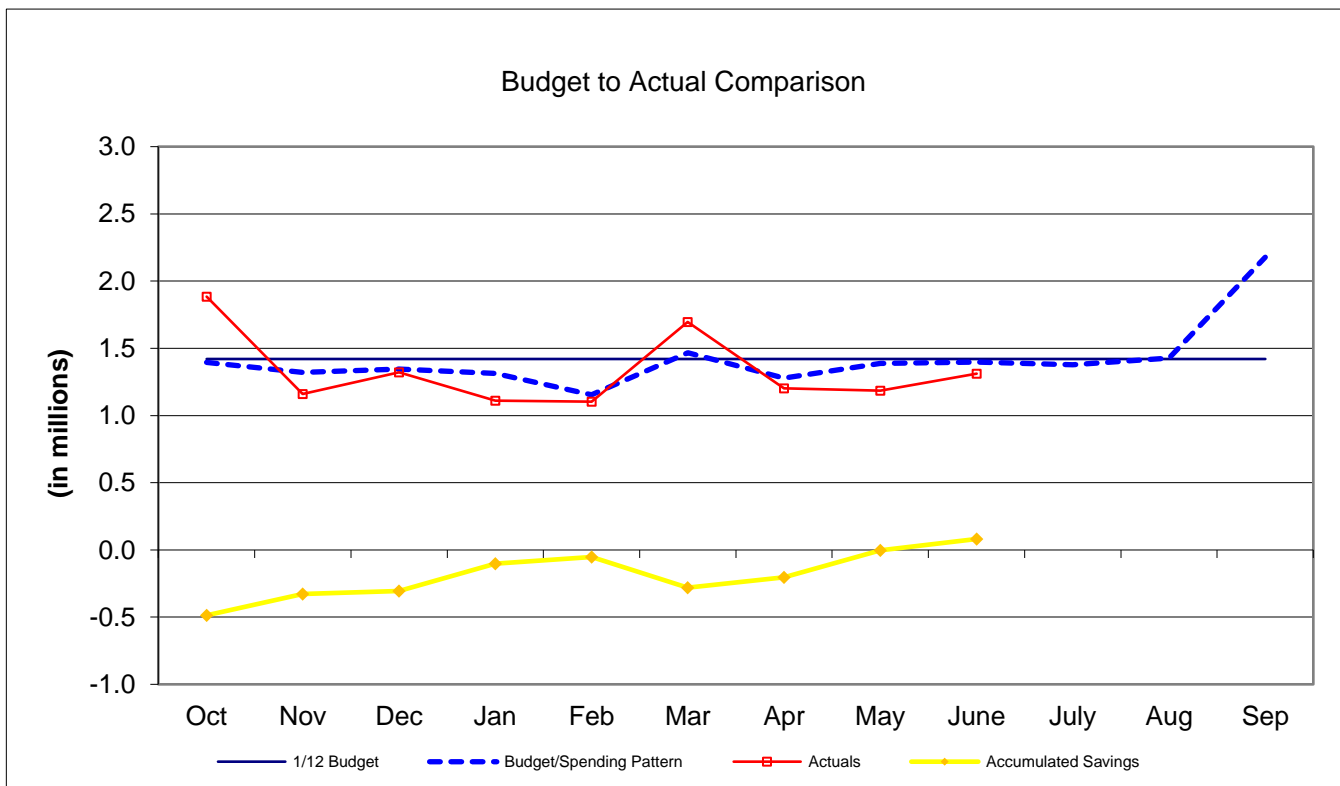
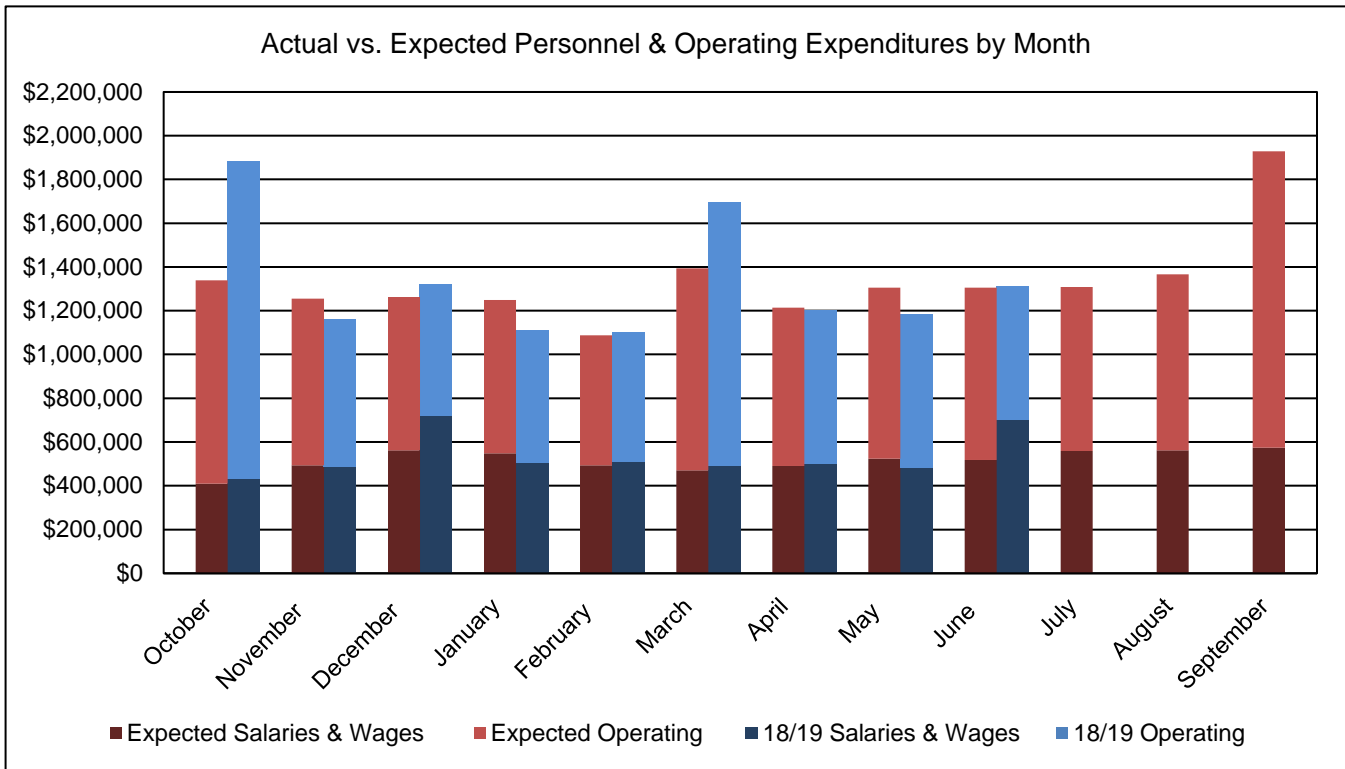
Budget Status as of June 30, 2019

Current Approved Budget		\$	17,043,894	
Expenses:				
Year to Date (Prior Months)	\$	10,667,000	62.6%	
Current Month		<u>1,312,641</u>	7.7%	
Total Expenses to Date (Target = 75.0%)			11,979,641	70.3%
Unexpended Balance			<u>\$ 5,064,253</u>	29.7%



Note: The spike in October Actual line is due to the FDOT Sun Rail debt service payments. In prior years those payments were made from the Economic Development Department.

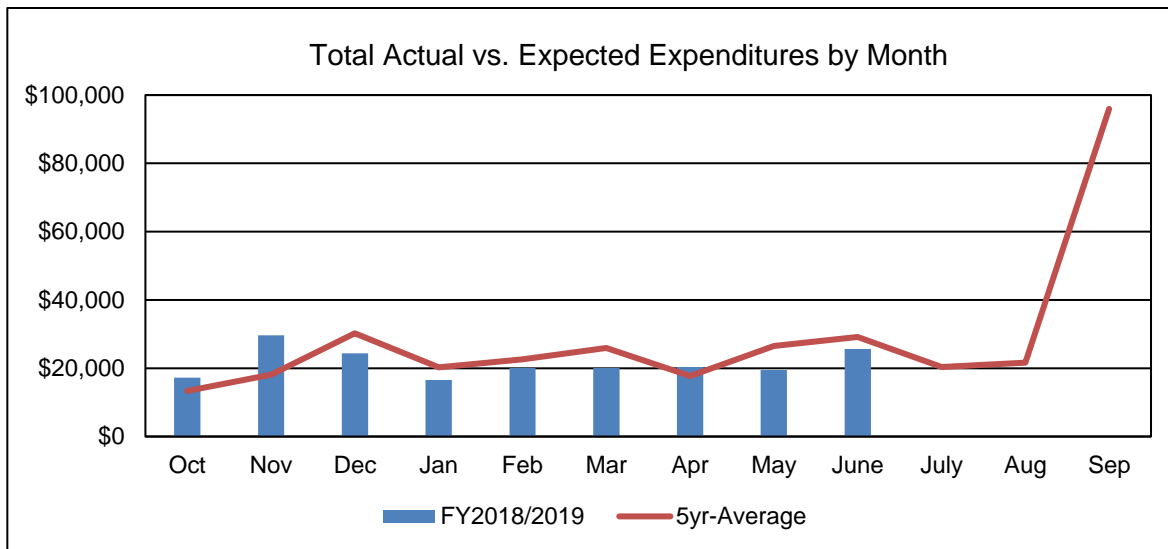
Transportation Department



Commissioner - District 1

Budget Status as of June 30, 2019

Current Approved Budget		\$	345,996	
Expenses:				
Year to Date (Prior Months)	\$	167,773	48.5%	
Current Month		<u>25,600</u>	7.4%	
Total Expenses to Date (Target = 75.00%)			193,373	55.9%
Unexpended Balance			<u>\$ 152,623</u>	44.1%



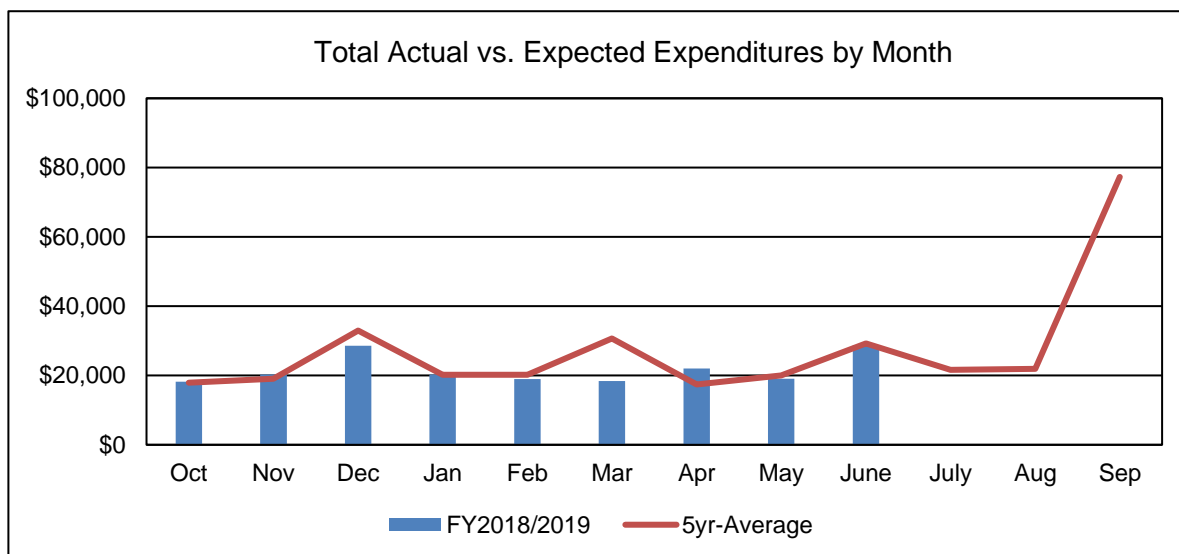
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a \$150,000 allocation for each City Commission District. Year-to-date spending of the \$150,000 allocation is as follows:

	Budget	Year-to-Date Actuals	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 36,918	\$ 113,082	24.6%

Commissioner - District 2

Budget Status as of June 30, 2019

Current Approved Budget		\$	334,533	
Expenses:				
Year to Date (Prior Months)	\$	165,787	49.6%	
Current Month		<u>28,753</u>	8.6%	
Total Expenses to Date (Target = 75.00%)			194,540	58.2%
Unexpended Balance			<u>\$ 139,993</u>	41.8%



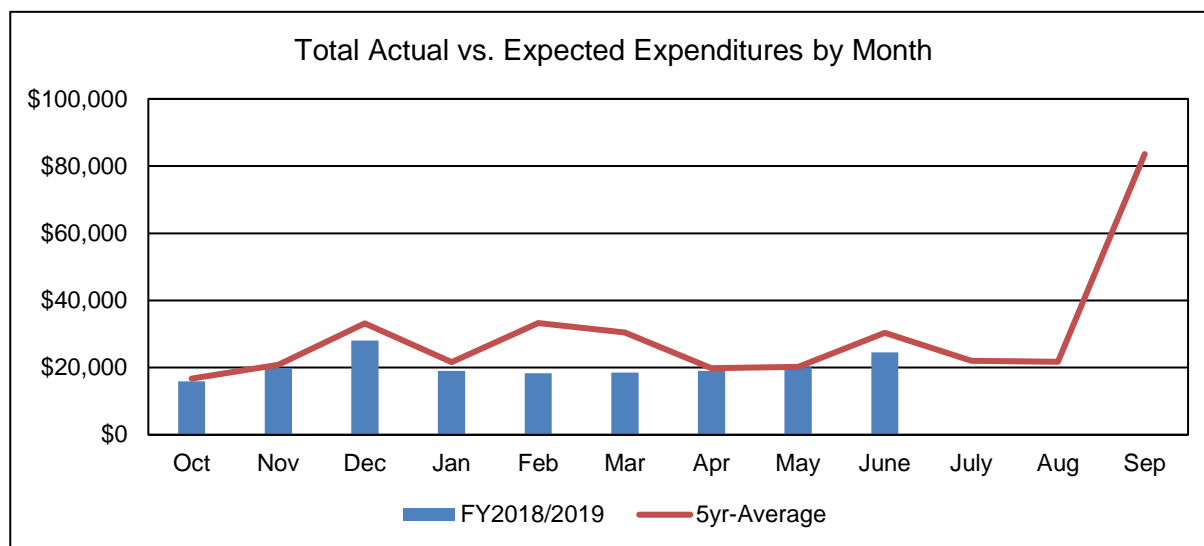
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a \$150,000 allocation for each City Commission District. Year-to-date spending of the \$150,000 allocation is as follows:

	Budget	Year-to-Date Actuals	Budget Remaining	% Spent
District Operations	\$ 150,000	\$59,233	\$ 90,767	39.5%

Commissioner - District 3

Budget Status as of June 30, 2019

Current Approved Budget		\$	361,208	
Expenses:				
Year to Date (Prior Months)	\$	158,963	44.0%	
Current Month		<u>24,567</u>	6.8%	
Total Expenses to Date (Target = 75.00%)			183,530	50.8%
Unexpended Balance			<u>\$ 177,678</u>	49.2%



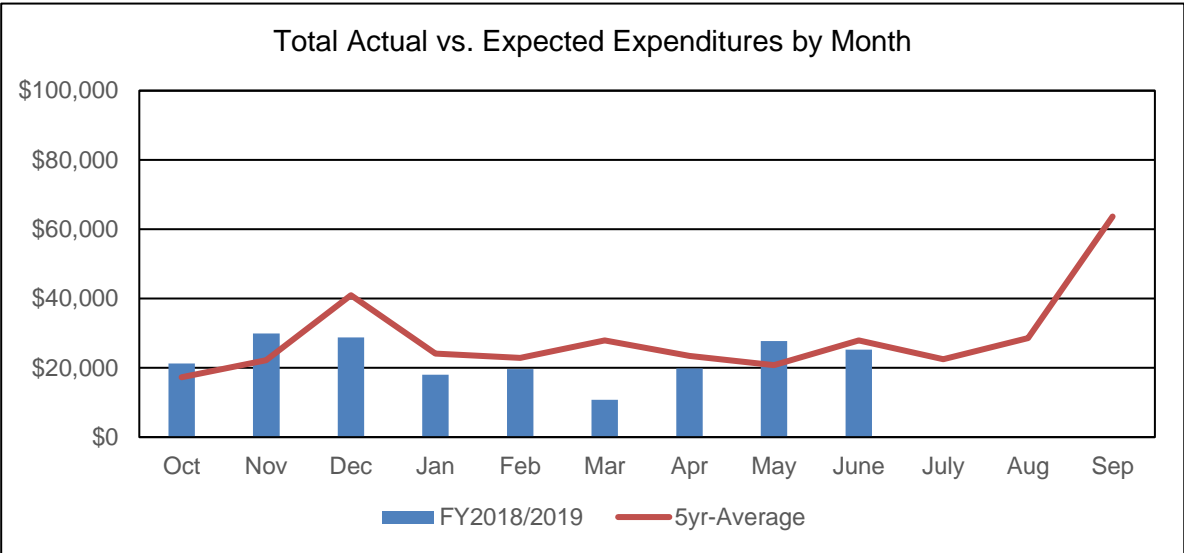
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a \$150,000 allocation for each City Commission District. Year-to-date spending of the \$150,000 allocation is as follows:

	Budget	Year-to-Date Actuals	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 23,758	\$ 126,242	15.8%

Commissioner - District 4

Budget Status as of June 30, 2019

Current Approved Budget		\$	348,230	
Expenses:				
Year to Date (Prior Months)	\$	175,940	50.5%	
Current Month		<u>25,258</u>	7.3%	
Total Expenses to Date (Target = 75.00%)			201,198	57.8%
Unexpended Balance			<u>\$ 147,032</u>	42.2%



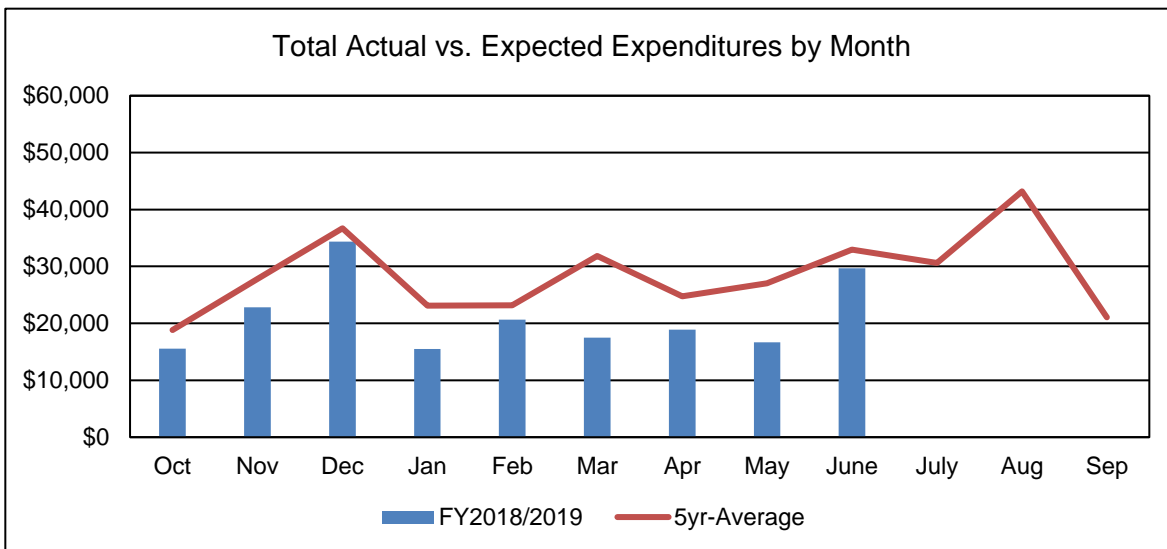
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a \$150,000 allocation for each City Commission District. Year-to-date spending of the \$150,000 allocation is as follows:

	Budget	Year-to-Date Actuals	Budget Remaining	% Spent
District Operations	\$ 150,000	\$51,055	\$ 98,945	34.0%

Commissioner - District 5

Budget Status as of June 30, 2019

Current Approved Budget		\$	336,636	
Expenses:				
Year to Date (Prior Months)	\$	161,916	48.1%	
Current Month		<u>29,648</u>	8.8%	
Total Expenses to Date (Target = 75.00%)			191,564	56.9%
Unexpended Balance			<u>\$ 145,072</u>	43.1%



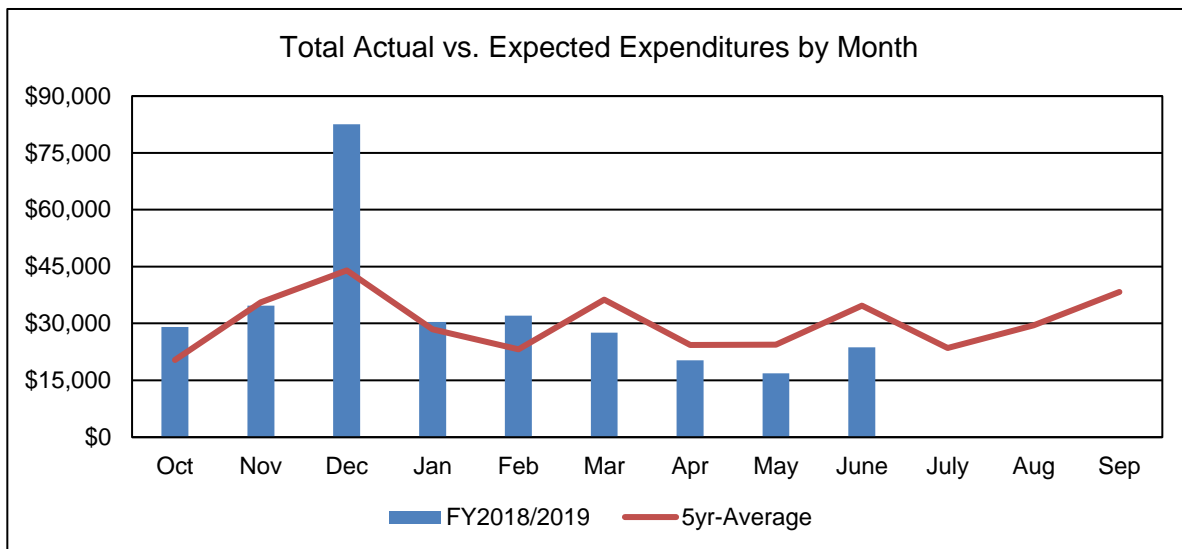
The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a \$150,000 allocation for each City Commission District. Year-to-date spending of the \$150,000 allocation is as follows:

	Budget	Year-to-Date Actuals	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 78,106	\$ 71,894	52.1%

Commissioner - District 6

Budget Status as of June 30, 2019

Current Approved Budget		\$	345,136	
Expenses:				
Year to Date (Prior Months)	\$	273,442	79.2%	
Current Month		<u>23,674</u>	7.0%	
Total Expenses to Date (Target = 75.00%)			297,116	86.1%
Unexpended Balance			<u>\$ 48,020</u>	13.9%

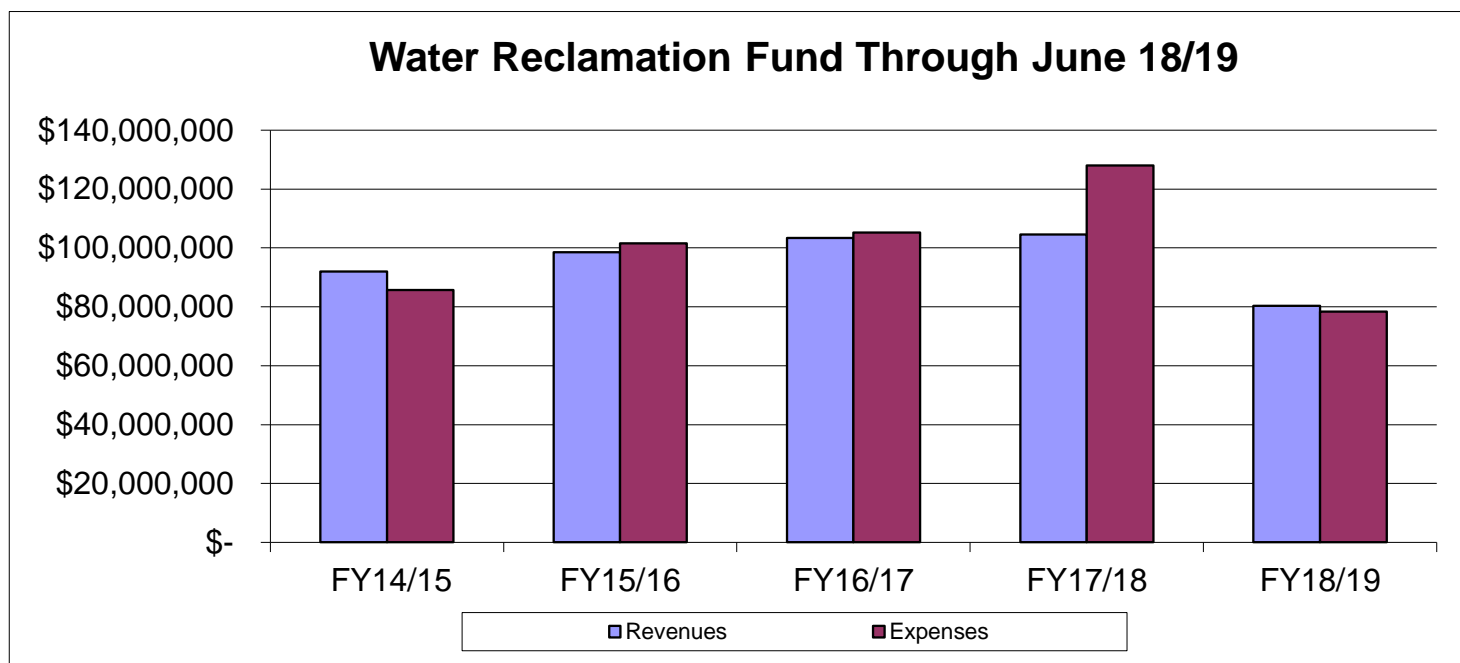


The Current Approved Budget above includes salaries and benefits for the Commissioner's office and a \$150,000 allocation for each City Commission District. Year-to-date spending of the \$150,000 allocation is as follows:

	Budget	Year-to-Date Actuals	Budget Remaining	% Spent
District Operations	\$ 150,000	\$ 149,211	\$ 789	99.5%

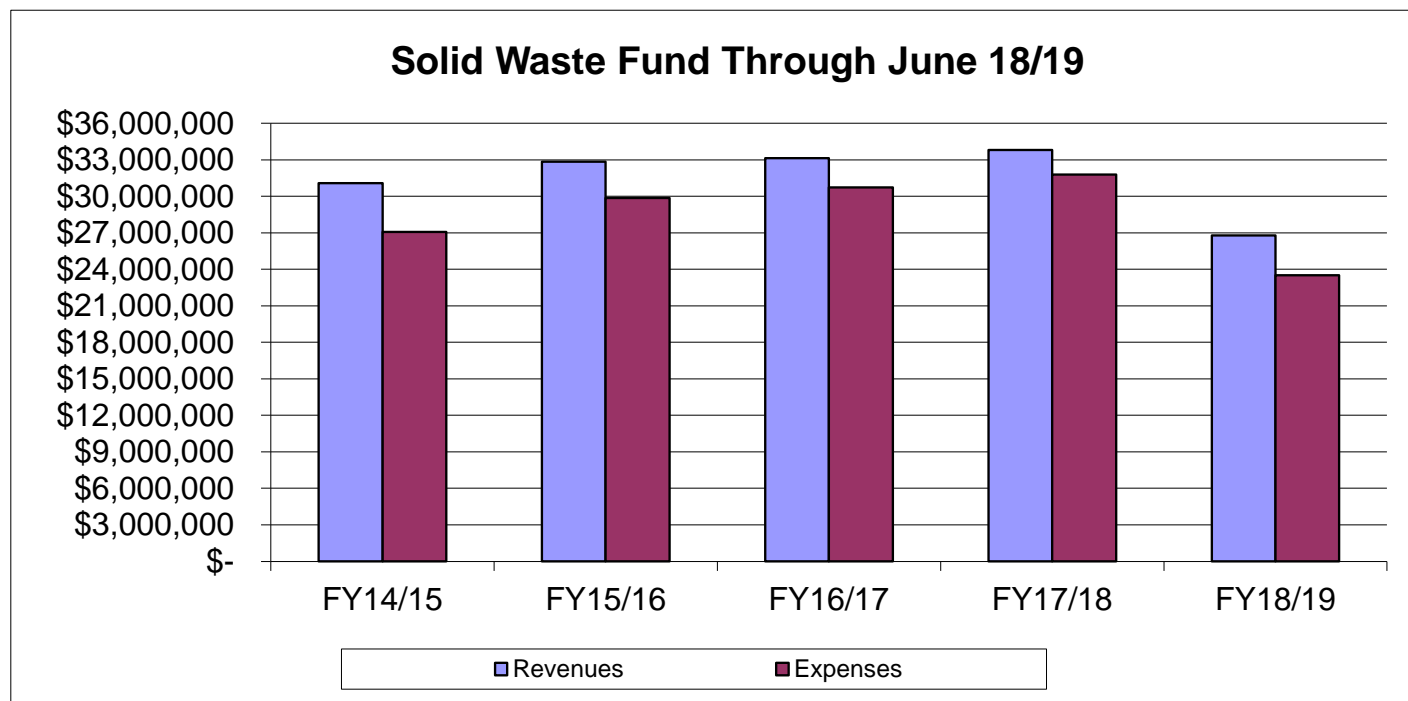
Budget to Actual Comparison - Water Reclamation Fund (4100_F)
as of June 30, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 108,935,358	\$ 78,684,404	72.2%	\$ 74,450,501	75.5%
Intergovernmental	966,800	757,331	78.3%	202,287	n/a
Other Revenues	843,123	971,384	115.2%	(16,064)	-3.3%
Transfers In	-	-	n/a	1,825,598	n/a
Total Revenues	\$ 110,745,281	\$ 80,413,119	72.6%	\$ 76,462,323	77.2%
Expenses					
Salaries and Benefits	\$ 23,391,491	\$ 15,667,803	67.0%	\$ 14,598,762	68.3%
Supplies	5,410,000	4,646,135	85.9%	4,272,129	90.7%
Contractual Services	14,816,720	8,861,545	59.8%	8,879,758	70.3%
Other Operating Expenses	281,543	349,153	124.0%	402,402	126.7%
Travel	94,840	22,846	24.1%	23,005	28.6%
Utilities	6,615,700	4,694,452	71.0%	4,707,027	71.4%
Fleet and Facility Charges	3,414,177	2,868,166	84.0%	2,968,140	90.1%
Debt Service	-	550	n/a	4,550	0.0%
Enterprise Dividend	7,957,764	5,968,323	75.0%	5,731,624	75.0%
Cost Allocation Plan Fee	3,450,920	2,588,190	75.0%	2,463,488	75.0%
Capital Outlay	1,488,180	1,055,760	70.9%	1,164,516	98.9%
Contingency	1,444,278	-	0.0%	-	n/a
Transfer Out	11,607,279	7,320,229	63.1%	12,697,064	43.5%
Subtotal Operating	79,972,892	54,043,153	67.6%	57,912,466	64.1%
Transfer Out - Capital	30,490,389	24,367,792	79.9%	29,810,521	80.9%
Total Expenses	\$ 110,463,281	\$ 78,410,945	71.0%	\$ 87,722,987	69.0%
Fund Balance Addition / (Use)	282,000	\$ 2,002,174		\$ (11,260,664)	



Budget to Actual Comparison - Solid Waste Fund (4150_F)
as of June 30, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 34,070,310	25,678,144	75.4%	\$ 25,052,538	75.5%
Intergovernmental	-	-	n/a	-	0.0%
Franchise Fees	80,000	80,000	100.0%	80,000	100.0%
Other Revenues	167,811	1,027,396	612.2%	(24,263)	-12.7%
Project Encumbrance	3,069,515	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 37,387,636	\$26,785,540	71.6%	\$ 25,108,274	64.6%
Expenses					
Salaries and Benefits	\$ 8,967,096	\$ 6,765,514	75.4%	6,243,504	73.1%
Supplies	1,273,000	923,469	72.5%	825,664	59.0%
Contractual Services	1,778,824	896,310	50.4%	1,414,198	77.2%
Community Sponsored Activities	-	1,000	n/a	-	n/a
Other Operating Expenses	217,860	105,153	48.3%	150,587	44.3%
Travel	48,000	3,597	7.5%	3,944	14.1%
Utilities	5,354,210	4,519,537	84.4%	4,408,029	90.1%
Fleet and Facility Charges	8,438,532	6,626,572	78.5%	5,936,549	79.8%
Enterprise Dividend	2,580,911	1,935,683	75.0%	1,890,483	75.0%
Cost Allocation Plan Fee	1,511,461	1,133,596	75.0%	969,526	75.0%
Capital Outlay	1,054,000	150,435	14.3%	234,224	34.1%
Contingency	5,561,742	-	0.0%	-	0.0%
Transfer Out	602,000	451,500	75.0%	388,865	31.5%
Total Expenses	\$ 37,387,636	\$ 23,512,365	62.89%	\$ 22,465,573	57.80%
Fund Balance Addition / (Use)	\$ -	\$3,273,175		\$ 2,642,701	



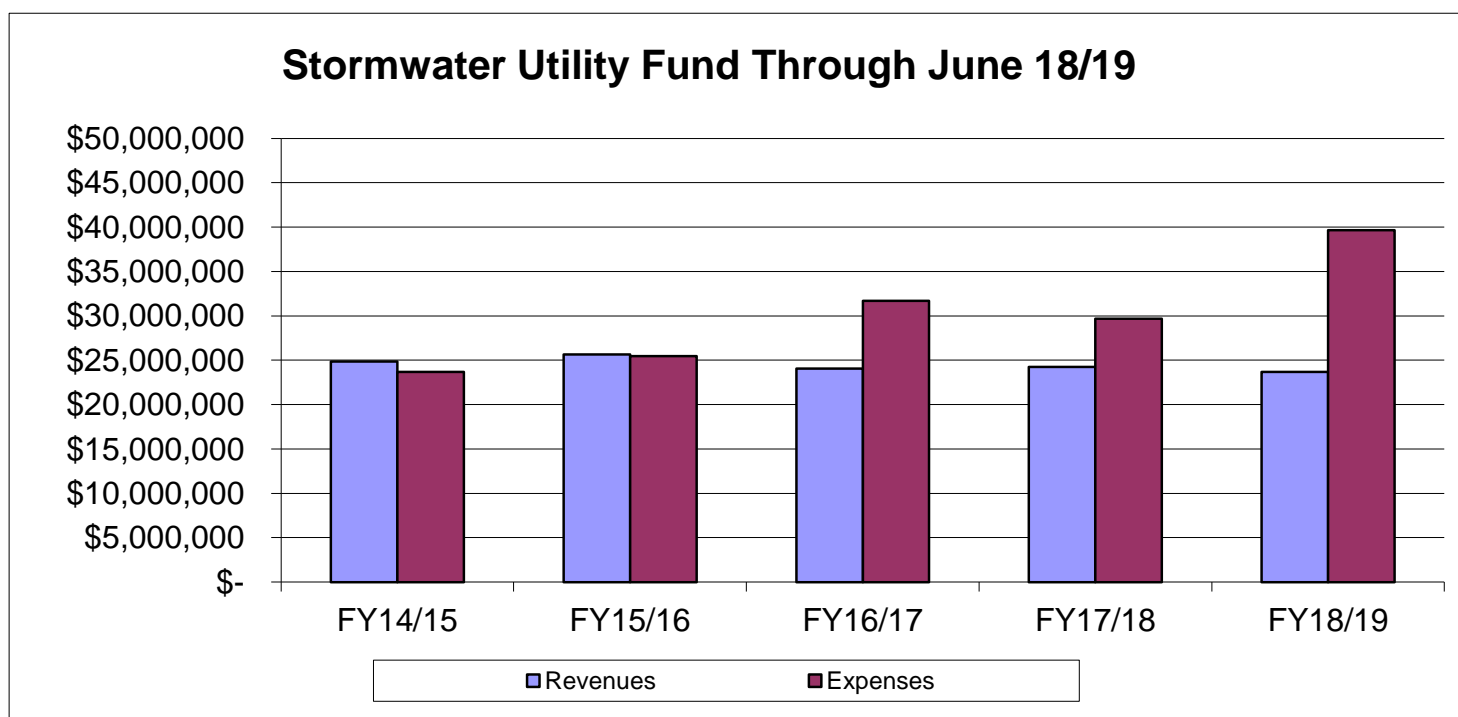
City of Orlando

Budget to Actual Comparison - Stormwater Utility Fund (4160_F)

as of June 30, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual s/b = 75.0%	% of Budget	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,746,675	\$ 22,625,731	95.3%	\$ 22,952,911	97.2%
Intergovernmental	-	-	0.0%	33,550	0.0%
Other Revenues	274,222	715,214	260.8%	(13,947)	-3.5%
Project Encumbrance	21,997,296	-	0.0%	-	0.0%
Transfers In	436,749	327,562	75.0%	348,245	75.0%
Total Revenues	\$ 46,454,942	\$ 23,668,507	50.9%	\$ 23,320,760	48.6%
Expenses					
Salaries and Benefits	\$ 6,185,522	\$ 4,636,054	75.0%	\$ 4,386,348	66.9%
Supplies	641,285	485,941	75.8%	236,982	31.0%
Contractual Services	2,760,004	1,224,100	44.4%	2,736,294	35.4%
Other Operating Expenses	311,276	173,115	55.6%	298,753	47.8%
Travel	31,108	16,452	52.9%	13,969	58.5%
Utilities	218,227	260,052	119.2%	250,088	122.6%
Fleet and Facility Charges	1,787,414	1,577,927	88.3%	1,384,482	77.3%
Debt Service	1,050,000	-	0.0%	73	0.0%
Enterprise Dividend	1,840,674	1,380,506	75.0%	-	0.0%
Cost Allocation Plan Fee	1,147,017	860,263	75.0%	1,365,571	143.0%
Capital Outlay	445,156	316,785	71.2%	716,222	4.5%
Contingency	6,323	-	0.0%	6,760,557	51.8%
Transfer Out	5,655,117	4,241,338	75.0%	3,949,908	75.0%
Subtotal Operating	22,079,123	15,172,532	68.7%	22,099,248	40.5%
Transfer Out - Capital*	24,479,220	24,479,220	100.0%	-	N/A
Total Expenses	\$ 46,558,343	\$ 39,651,752	85.17%	\$ 22,099,248	20.26%
Fund Balance Addition / (Use)	\$ (103,401)	\$ (15,983,246)		\$ 1,221,512	

Note - \$24,479,220 one time transfer out to Stormwater Capital Fund

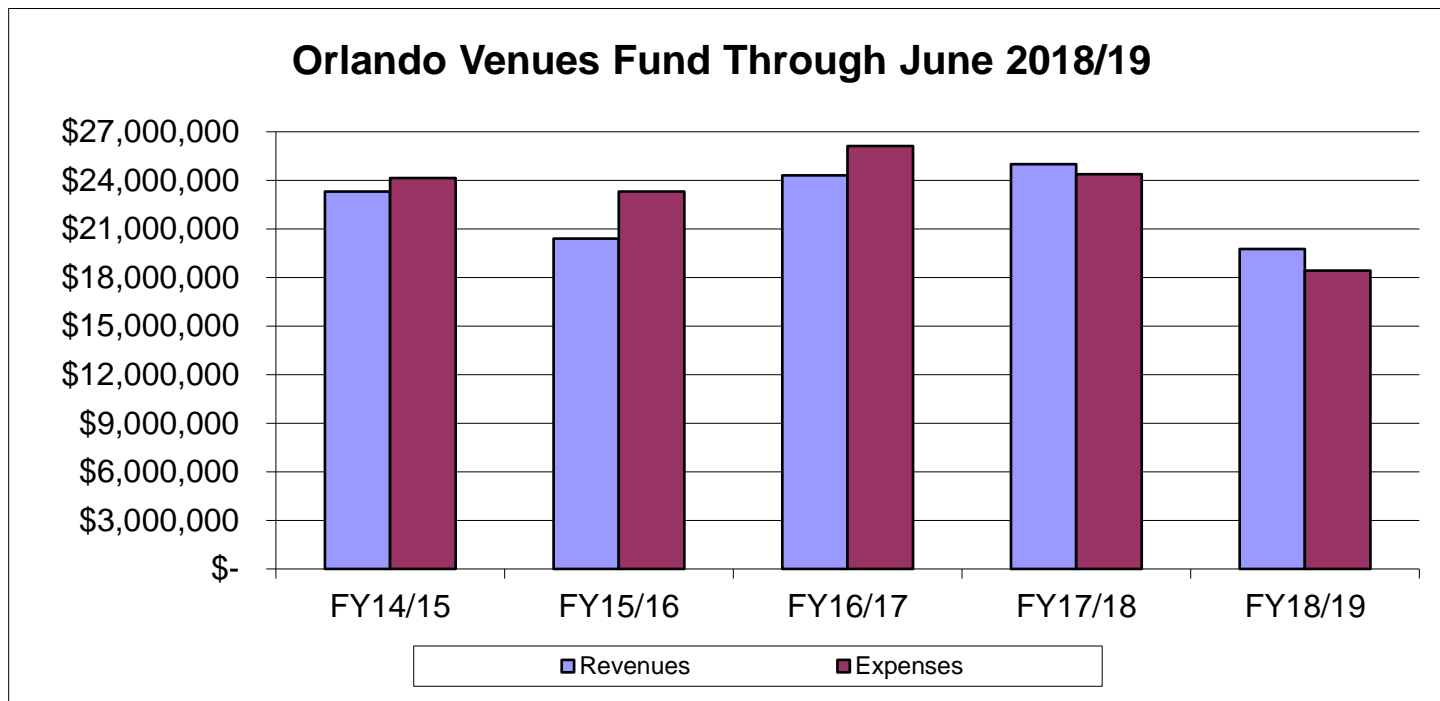


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of June 30, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,478,434	\$ 16,266,274	98.7%	\$ 17,532,214	109.4%
Other Revenues	839,509	1,128,565	134.4%	539,215	72.1%
Transfers In	3,143,022	2,357,267	75.0%	1,597,956	75.0%
Total Revenues	\$ 20,460,965	\$ 19,752,106	96.5%	\$ 19,669,385	104.0%
Expenses					
Salaries and Benefits	\$ 6,923,613	\$ 5,530,833	79.9%	\$ 5,381,137	83.7%
Supplies	441,866	417,391	94.5%	425,057	111.3%
Contractual Services	5,037,643	4,935,975	98.0%	5,549,032	122.2%
Community Sponsored Activities	-	24,375	N/A	24,375	0.0%
Other Operating Expenses	1,272,108	2,560,217	201.3%	3,102,933	268.9%
Travel	69,500	38,060	54.8%	26,178	60.2%
Utilities	4,174,054	3,024,555	72.5%	3,075,033	73.3%
Fleet and Facility Charges	102,352	57,447	56.1%	69,543	104.7%
Cost Allocation Plan Fee	910,522	682,891	75.0%	815,173	75.0%
Capital Outlay	-	1,549	N/A	15,493	n/a
Contingency	-	-	N/A	-	n/a
Transfer Out	1,667,244	162,588	9.8%	1,176,227	67.9%
Total Expenses	\$ 20,598,902	\$ 17,435,879	84.6%	\$ 19,660,181	100.1%
Fund Balance Addition / (Use)	\$ (137,937)	\$ 2,316,226		\$ 9,204	

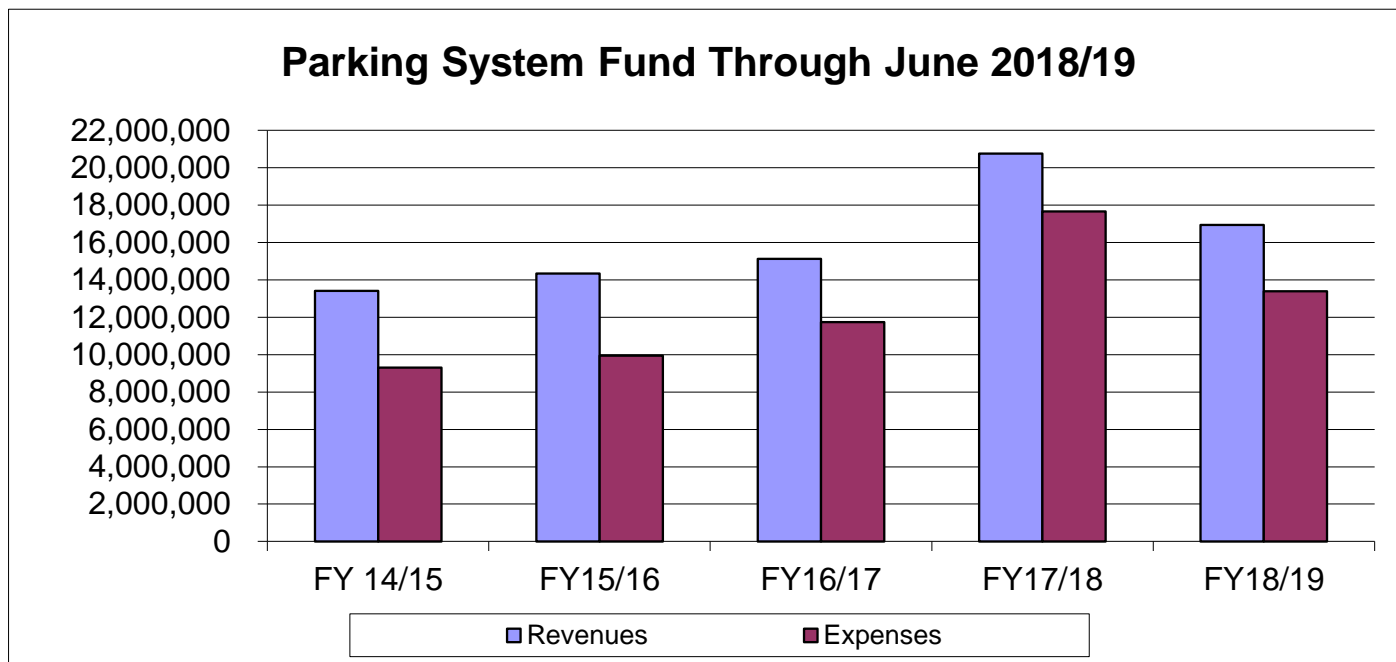
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



Budget to Actual Comparison - Parking System Fund (4132_F)

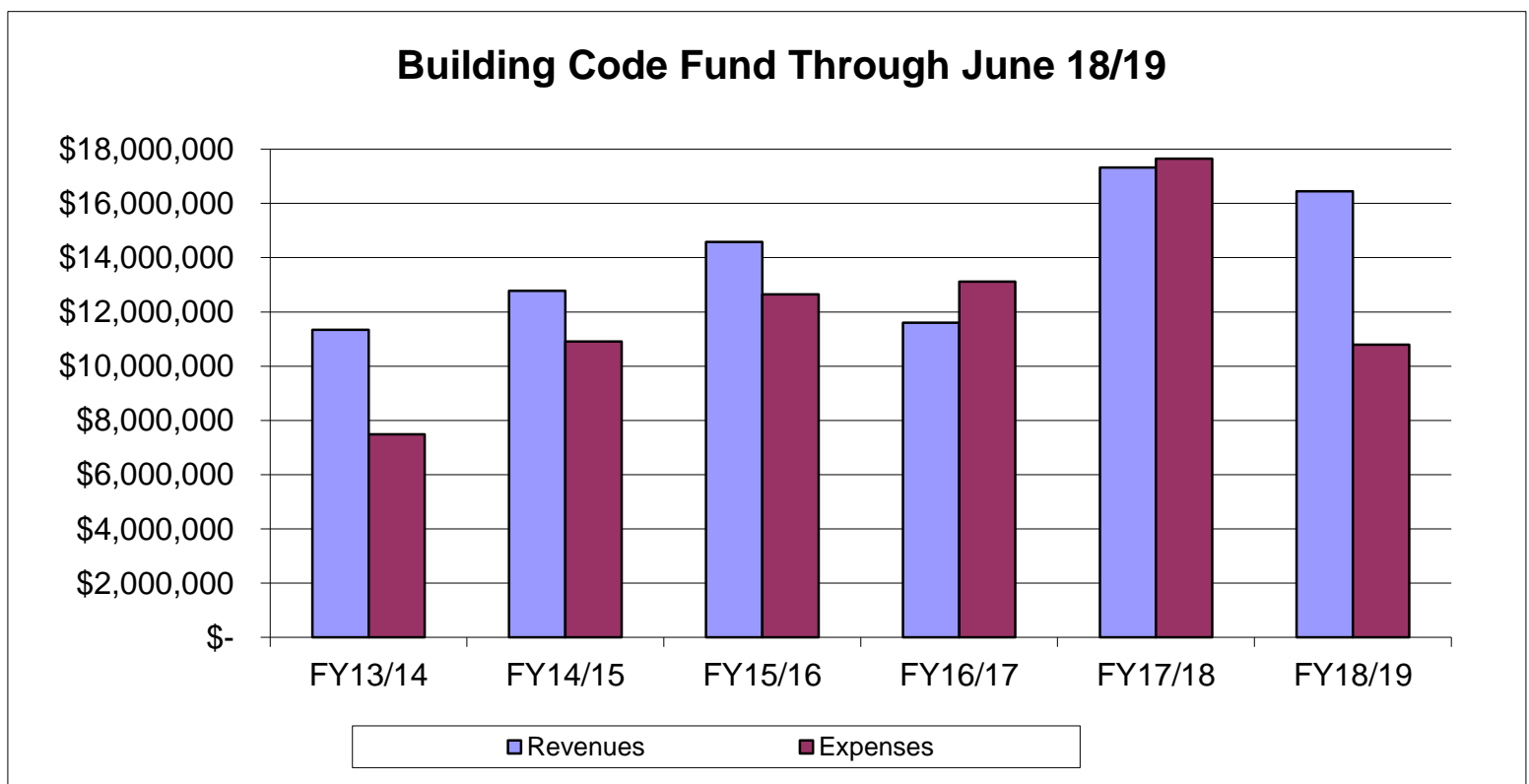
as of June 30, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b = 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,807,499	\$ 13,810,366	82.2%	\$ 13,729,008	89.6%
Intergovernmental	50,000	50,000	100.0%	50,000	0.0%
Fines and Forfeitures	1,600,000	1,632,104	102.0%	1,422,795	71.1%
Other Revenues	1,056,860	1,444,216	136.7%	769,717	71.0%
Project Encumbrance	-	-	0.0%	-	0.0%
Transfers In	11,000	8,250	75.0%	8,250	3.8%
Total Revenues	\$ 19,525,359	\$ 16,944,936	86.8%	\$ 15,979,770	80.1%
Expenses					
Salaries and Benefits	\$ 6,516,700	\$ 4,493,585	69.0%	\$ 4,274,110	71.4%
Supplies	290,900	139,182	47.8%	115,239	42.4%
Contractual Services	2,107,920	1,604,377	76.1%	1,375,504	65.9%
Other Operating Expenses	346,413	259,958	75.0%	239,376	95.3%
Travel	16,500	7,001	42.4%	7,981	49.1%
Utilities	443,912	359,990	81.1%	303,049	70.4%
Fleet and Facility Charges	176,176	144,330	81.9%	145,461	62.8%
Debt Service	5,685,611	3,890,081	68.4%	3,723,740	78.4%
Enterprise Dividend	1,219,839	914,879	75.0%	904,835	75.0%
Cost Allocation Plan Fee	1,221,738	916,304	75.0%	788,680	75.0%
Capital Outlay	-	-	0.0%	14,059	117.2%
Contingency	628,400	-	0.0%	-	0.0%
Transfer Out	871,250	653,438	75.0%	870,914	26.8%
Total Expenses	\$ 19,525,359	\$ 13,383,124	68.54%	\$ 12,762,948	61.54%
Fund Balance Addition / (Use)	\$ -	\$ 3,561,812		\$ 3,216,822	



Budget to Actual Comparison - Building Code Fund (1110_F)
as of June 30, 2019

Description	FY18/19			FY17/18	
	Revised Budget	YTD Actual	% of Budget s/b= 75.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 550,000	\$ 1,052,439	191.4%	\$ 257,976	0.0%
Licenses and Permits	12,200,000	14,753,293	120.9%	13,393,273	121.8%
Other Revenues	126,789	636,504	502.0%	32,589	18.9%
Project Encumbrance	3,891,156	-	0.0%	-	0.0%
Total Revenues	\$ 16,767,945	\$ 16,442,235	98.1%	\$ 13,683,838	69.5%
Expenses					
Salaries and Benefits	\$ 10,813,138	\$ 7,423,860	68.7%	\$ 6,717,047	67.4%
Supplies	223,856	210,227	93.9%	85,600	50.2%
Contractual Services	3,494,876	577,862	16.5%	1,227,999	24.3%
Other Operating Expenses	446,032	425,933	95.5%	367,182	106.6%
Travel	52,399	22,866	43.6%	12,727	29.1%
Utilities	39,112	28,464	72.8%	26,771	65.5%
Fleet and Facility Charges	326,343	219,355	67.2%	219,461	94.4%
Cost Allocation Plan Fee	1,782,956	1,337,217	75.0%	1,132,763	75.0%
Capital Outlay	662,298	195,307	29.5%	3,039,025	82.3%
Transfer Out	434,690	349,122	80.3%	241,344	28.0%
Total Expenses	\$ 18,275,700	\$ 10,790,214	59.0%	\$ 13,069,918	59.7%
Fund Balance Addition / (Use)	\$ (1,507,755)	\$ 5,652,021		\$ 613,919	



**Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2019**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 75.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Governmental Funds					
Fund 0015 (Dubsdread Golf Course)					
Revenues	\$ 2,220,923	1,659,767	\$ 561,156	74.7%	73.1%
Expenses					
Salaries/Benefits	-	0	-		
Operating	2,220,923	1,597,634	623,289		
Subtotal Expenses	<u>2,220,923</u>	<u>1,597,634</u>	<u>623,289</u>	71.9%	69.1%
Net (Fund Balance)	<u>\$ -</u>	<u>62,134</u>	<u>\$ (62,134)</u>		
Fund 0020 (Mennello Museum)					
Revenues	\$ 563,790	423,654	\$ 140,136	75.1%	77.6%
Expenses					
Salaries/Benefits	355,528	254,570	100,958		
Operating	208,262	153,356	54,906		
Subtotal Expenses	<u>563,790</u>	<u>407,926</u>	<u>155,864</u>	72.4%	72.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 15,729</u>	<u>\$ (15,729)</u>		
Fund 0023 (After School All Stars)					
Revenues	\$ 2,819,891	1,761,238	\$ 1,058,653	62.5%	58.9%
Expenses					
Salaries/Benefits	2,204,934	1,619,798	585,136		
Operating	614,957	382,936	232,021		
Subtotal Expenses	<u>2,819,891</u>	<u>2,002,735</u>	<u>817,156</u>	71.0%	68.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (241,496)</u>	<u>\$ 241,496</u>		
Fund 1055 (State Housing Initiatives Partnership Grants)					
Revenues	\$ 2,251,662	1,427,404	\$ 824,258	63.4%	19.9%
Expenses					
Salaries/Benefits	88,665	46,595	42,070		
Operating	2,162,997	1,378,001	784,996		
Subtotal Expenses	<u>2,251,662</u>	<u>1,424,596</u>	<u>827,066</u>	63.3%	19.9%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 2,808</u>	<u>\$ (2,808)</u>		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2019**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds					
Fund 1070 (Transportation Impact Fee - North)					
Revenues	7,396,968	2,529,253	\$ 4,867,715	34.2%	26.9%
Expenses					
Salaries / Benefits	-	-	-		
Other Operating	7,396,968	893,197	6,503,771		
Subtotal Expenses	7,396,968	893,197	6,503,771	12.1%	8.5%
Net (Fund Balance)	\$ -	\$ 1,636,056	\$ (1,636,056)		
Fund 1071 (Transportation Impact Fee - Southeast)					
Revenues	\$ 17,454,508	4,882,066	\$ 12,572,442	28.0%	36.6%
Expenses					
Salaries / Benefits	-	-	-		
Other Operating	17,454,508	735,107	16,719,401		
Subtotal Expenses	17,454,508	735,107	16,719,401	4.2%	1.2%
Net (Fund Balance)	\$ -	\$ 4,146,959	\$ (4,146,959)		
Fund 1072 (Transportation Impact Fee - Southwest)					
Revenues	\$ 15,106,286	2,332,063	\$ 12,774,223	15.4%	15.5%
Expenses					
Salaries/Benefits	-	-	-		
Operating	\$ 15,106,286	1,639,882	13,466,404		
Subtotal Expenses	15,106,286	1,639,882	13,466,404	10.9%	0.9%
Net (Fund Balance)	\$ -	\$ 692,181	\$ (692,181)		
Fund 1100 (Gas Tax)					
Revenues	\$ 19,936,744	7,853,378	\$ 12,083,366	39.4%	33.1%
Expenses					
Salaries/Benefits	1,101	-	1,101		
Operating	19,935,643	7,727,980	12,207,663		
Subtotal Expenses	19,936,744	7,727,980	12,208,764	38.8%	41.5%
Net (Fund Balance)	\$ -	\$ 125,398	\$ (125,398)		
Fund 1155 (Leu Gardens)					
Revenues	\$ 2,823,175	2,352,083	\$ 471,092	83.3%	78.7%
Expenses					
Salaries/Benefits	1,818,911	1,266,964	551,947		
Operating	1,004,264	1,025,435	(21,171)		
Subtotal Expenses	2,823,175	2,292,399	530,776	81.2%	77.6%
Net (Fund Balance)	\$ -	\$ 59,684	\$ (59,684)		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2019**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 75.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Special Revenue Funds, Cont'd					
Fund 1200 (Housing and Urban Development Grants)					
Revenues	\$ 12,678,411	4,487,009	\$ 8,191,402	35.4%	40.6%
Expenses					
Salaries/Benefits	622,675	773,663	(150,988)		
Operating	12,055,736	4,054,210	8,001,526		
Subtotal Expenses	<u>12,678,411</u>	<u>4,827,873</u>	<u>7,850,538</u>	38.1%	37.3%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (340,863)</u>	<u>\$ 340,863</u>		
Fund 1250 (Community Redevelopment Agency Operating)					
Revenues	\$ 30,673,456	17,481,756	\$ 13,191,700	57.0%	49.7%
Expenses					
Salaries/Benefits	3,096,772	2,101,490	995,282		
Operating	27,576,684	7,411,748	20,164,936		
Subtotal Expenses	<u>30,673,456</u>	<u>9,513,237</u>	<u>21,160,219</u>	31.0%	30.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 7,968,519</u>	<u>\$ (7,968,519)</u>		
Fund 1285 (GOAA Police)					
Revenues	\$ 15,656,048	8,469,268	\$ 7,186,780	54.1%	63.2%
Expenses					
Salaries/Benefits	12,362,491	8,496,594	3,865,897		
Operating	3,293,557	1,787,192	1,506,365		
Subtotal Expenses	<u>15,656,048</u>	<u>10,283,786</u>	<u>5,372,262</u>	65.7%	73.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,814,518)</u>	<u>\$ 1,814,518</u>		
Dependent District Funds					
Fund 4190 (Downtown Development Board)					
Revenues	\$ 6,430,627	4,149,803	\$ 2,280,824	64.5%	60.6%
Expenses					
Salaries/Benefits	31,656	9,256	22,400		
Operating	* 6,398,971	3,782,127	2,616,844		
Subtotal Expenses	<u>6,430,627</u>	<u>3,791,383</u>	<u>2,639,244</u>	59.0%	61.4%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 358,420</u>	<u>\$ (358,420)</u>		
		* Tax increment payment.			

Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2019

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
			s/b= 75.0%		
Internal Service Funds					
Fund 5001 (Fleet Management)					
Revenues	\$ 18,714,507	14,657,638	\$ 4,056,869	78.3%	75.0%
Expenses					
Salaries/Benefits	3,755,191	2,739,604	1,015,587		
Operating	14,959,316	10,280,458	4,678,858		
Subtotal Expenses	<u>18,714,507</u>	<u>13,020,062</u>	<u>5,694,445</u>	69.6%	80.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 1,637,576</u>	<u>\$ (1,637,576)</u>		
Fund 5005 (Facilities Management)					
Revenues	\$ 12,047,565	12,663,268	\$ (615,703)	105.1%	138.4%
Expenses					
Salaries/Benefits	4,082,947	2,952,405	1,130,542		
Operating	7,964,618	10,759,563	(2,794,945)		
Subtotal Expenses	<u>12,047,565</u>	<u>13,711,968</u>	<u>(1,664,403)</u>	113.8%	141.2%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (1,048,700)</u>	<u>\$ 1,048,700</u>		
Fund 5010 (Health Care)					
Revenues	\$ 67,399,631	53,439,212	\$ 13,960,419	79.3%	70.7%
Expenses					
Salaries/Benefits	141,746	105,343	36,403		
Operating	67,257,885	47,390,267	19,867,618		
Subtotal Expenses	<u>67,399,631</u>	<u>47,495,610</u>	<u>19,904,021</u>	70.5%	74.7%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 5,943,602</u>	<u>\$ (5,943,602)</u>		
Fund 5015 (Risk Management)					
Revenues	\$ 17,082,913	12,296,665	\$ 4,786,248	72.0%	63.4%
Expenses					
Salaries/Benefits	1,653,362	1,127,803	525,559		
Operating	15,429,551	11,883,183	3,546,368		
Subtotal Expenses	<u>17,082,913</u>	<u>13,010,986</u>	<u>4,071,927</u>	76.2%	92.9%
Net (Fund Balance)	<u>\$ -</u>	<u>(714,321)</u>	<u>\$ 714,321</u>		
Fund 5020 (Construction Management)					
Revenues	\$ 4,195,706	2,412,949	\$ 1,782,757	57.5%	60.6%
Expenses					
Salaries/Benefits	3,529,490	2,327,575	1,201,915		
Operating	666,216	503,925	162,291		
Subtotal Expenses	<u>4,195,706</u>	<u>2,831,501</u>	<u>1,364,205</u>	67.5%	65.8%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (418,552)</u>	<u>\$ 418,552</u>		

**Budget to Actual Comparison - Non-General Fund Expenditures
as of June 30, 2019**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 75.0%	<u>% of Budget Utilized</u>	<u>PY % of Budget Utilized</u>
Enterprise Funds					
Fund 4005 (Orlando Stadium Operations)					
Revenues	\$ 7,316,365	8,624,348	\$ (1,307,983)	117.9%	106.7%
Expenses					
Salaries/Benefits	1,730,893	1,277,093	453,800		
Operating	<u>5,585,472</u>	<u>6,455,095</u>	<u>(869,623)</u>		
Subtotal Expenses	<u>7,316,365</u>	<u>7,732,188</u>	<u>(415,823)</u>	105.7%	91.5%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ 892,160</u>	<u>\$ (892,160)</u>		
Fund 4130 (Centroplex Garages)					
Revenues	\$ 2,949,190	1,976,597	\$ 972,593	67.0%	80.7%
Expenses					
Salaries/Benefits	86,401	94,859	(8,458)		
Operating	<u>2,862,789</u>	<u>1,954,564</u>	<u>908,225</u>		
Subtotal Expenses	<u>2,949,190</u>	<u>2,049,423</u>	<u>899,767</u>	69.5%	53.1%
Net (Fund Balance)	<u>\$ -</u>	<u>\$ (72,826)</u>	<u>\$ 72,826</u>		